

What's app: 9999 60 5867

Visit: TaxByKK.com



i
TaxByKK's

GST-AT Rules 2025

Complete Details with Benches Jurisdiction



ii

THIS BOOK IS DEDICATED TO
MY BELOVED FATHER
LATE SH. TEJ PAL AGRAWAL

Hare Krishna Hare Krishna
Krishna Krishna Hare Hare
Hare Ram Hare Ram
Ram Ram Hare Hare



iii

TaxByKK's

GST-AT Rules 2025

Complete Details with Benches Jurisdiction

Kaushal Kumar Agrawal

Practising Company Secretary

GST Trainer, Speaker, Author, Faculty and Consultant

Vivek Sarin

Advocate

High Court of Delhi and Supreme Court of India

Useful for

Practitioners, Professionals and Students



Publisher and copyright © Kaushal Kumar Agrawal

***GST-AT
Rules 2025***

Price : Complimentary

First edition : May 2025

TaxByKK.com
SERVING GST PROFESSIONALS

Order Online from TaxByKK.com

We have come to know that some unscrupulous elements are not only copying the contents as it is but also publishing it. This is in gross violation of Copyright Act. If anyone is found violating the Act, appropriate legal action shall be taken.

All rights reserved. No part of this publication may be reproduced, stored in a retrieval system, transmitted or utilized in any form or by any means, electronic, mechanical, photocopying, recording or otherwise, without the prior permission of the copyright owner. Application for such permission should be addressed to the publisher.

Every effort has been made to avoid errors or omissions in this publication. In spite of this, errors may creep in. Any mistake, error or discrepancy noted may be brought to our notice which shall be taken care of in the next edition. It is notified that neither the publisher nor the author or seller will be responsible for any damage or loss of action to any one, of any kind, in any manner, therefrom. It is suggested that to avoid any doubt the reader should therefrom all the facts, law and contents of the publication with original Government publication or notifications.

Printed in India.



v

ABOUT THE AUTHOR

Kaushal Kumar Agrawal is a highly experienced practicing Company Secretary (having +20 years of experience) and GST consultant, trainer, speaker, and author with over two decades of industry expertise. His comprehensive knowledge base and skillset enable him to work on tax matters, tax strategy formulation, tax implementation, tax audits, and tax advisory. He also has extensive experience in handling tax notices and appeals.

He is a highly sought-after speaker and trainer. He has conducted seminars amongst chartered accountants and lawyers in numerous places, and he extends his heartfelt gratitude to all those who invited him, and for the positive feedback from participants for his practical and interactive presentation style.

He is a renowned author, with numerous works on taxation under his belt. Working with Puneet Agrawal, he co-authored the book *Sabka Vishwas*, published by Taxmann.

To broaden and share his expertise with GST professionals, he has launched a website, TaxByKK.com, where anyone can find all the vital information about GST. He has also created a YouTube channel, [TaxByKK](https://www.youtube.com/channel/UCvYUwUwUwUwUwUwUwUwUwUw), to help GST practitioners further hone their GST knowledge.

He cordially invites all GST practitioners to join him for an informative and comprehensive exploration of GST, in discovering the intricacies of the GST structure and and learn the very minute detail of GST.

Vivek Sarin, Advocate is having 25 years of PQE and he is specialist in Tax disputes (direct & indirect) with a dedicated team of professionals located in New Delhi. He is representing clients before ITAT, CESTAT, VAT Appellate Tribunal, Supreme Court, Delhi High Court, and other High Courts in high stake litigations including constitutional aspects of taxation.



Structure of our GST books

Volume 1: Basic to Advanced GST Law

Volume 2: Handling GST notices and GST Appeals with draft replies

Volume 3: Practical aspects of GST Refund and IGST Law

Volume 4: Mastering GST in ISD, Job Work, Valuation Rules, Schedule II, Section 11A and Service Accounting Cose (SAC) with Explanatory Notes

GST Council Meeting Minutes

Watch the complete discussion on youtube
Click Here

	GSTAT's Role in Shaping GST Litigation: ... The Goods and Services Tax Appellate Tribunal (GSTAT) functions as an...
	Navigating GSTAT Appeals: A Guide to th... Recap of Administrative Rules & GSTAT Functioning: The Registrar holds significant...
	GSTAT's New Rules: Clarifying Fees, Cert... Fees for Appeal (Rule 110 of CGST Rules, referred to in GSTAT rules): A significant...
	Strategic Considerations in GSTAT Appe... Recap of Appeal Filing Basics: The speaker recapped previous discussions on the...
	The Scope of GSTAT Appeals: From Origi... Bench Composition and Conflicts: Question of Law vs. Fact: The discussion began by...
	Operating Before the GST Appellate Trib... Inspection of Records (Rule 67 & Associated Forms/Fees) Rule 67 outlines the process...
	Mastering GST Appellate Procedures: Ke... GST Summons, Witness Examination, and Tribunal Procedures (Chapter 11 & Related...



Content

Chapters	Pages
1. Preliminary.....	13
2. Powers and functions.....	15
3. Institution of appeals - procedure.....	17
4. Cause list.....	22
5. Hearing of appeals.....	24
6. Record of proceedings.....	27
7. Maintenance of registers.....	29
8. Inspection of record.....	31
9. Appearance of authorised representatives	32
10. Affidavits.....	34
11. Discovery, production and return of documents.....	35
12. Examination of witnesses and issue of commissions.....	36
Order XVI: Summoning and attendance of witness.....	38
Order XXVI: Commissions to examine witness.....	43
13. Disposal of case and pronouncement of orders.....	49
14. Electronic filing and processing of appeals and conduct of proceedings in the appellate tribunal in hybrid mode.....	52
15. Miscellaneous.....	53
Forms	55
State Benches	70
Principal Bench.....	76
Setting up of Principal Bench and State Bench.....	77



INDEX OF COVERAGE OF RULES IN THIS BOOK

Rules	Subject	Page No.
Chapter I : Preliminary		
Rule 1	Short title and commencement	13
Rule 2	Definitions.	13
Chapter II : Power and functions		
Rule 3	Computation of time period	15
Rule 4	Format of order or direction or ruling	15
Rule 5	Official seal of the Appellate Tribunal	15
Rule 6	Custody of the records	15
Rule 7	Sittings of Bench	15
Rule 8	Sitting hours of the Appellate Tribunal	15
Rule 9	Working hours of office	15
Rule 10	Inherent powers	16
Rule 11	Calendar	16
Rule 12	Listing of cases	16
Rule 13	Power to exempt	16
Rule 14	Power to extend time	16
Rule 15	Powers and functions of the Registrar	16
Rule 16	Power of adjournment	16
Rule 17	Delegation powers of the President	16
Chapter III : Institution Of Appeals - Procedure		
Rule 18	Filing of appeals	17
Rule 19	Date of presentation of appeals	18
Rule 20	Contents of an appeal Form	18
Rule 21	Documents required to accompany Form of appeal	18
Rule 22	Endorsement and verification	19
Rule 23	Translation of documents	19
Rule 24	Endorsement and scrutiny of petition or appeal or document	19
Rule 25	Registration of admitted appeals	19
Rule 26	Ex-parte amendments	19
Rule 27	Calling for records	20
Rule 28	Production of authorization for and on behalf of an applicant or respondent or party	20
Rule 29	Interlocutory applications	20
Rule 30	Procedure on production of defaced, torn or damaged documents	20
Rule 31	Grounds which may be taken in appeal	20
Rule 32	Rejection or amendment of Form of appeal	20
Rule 33	Who may be joined as respondents	21
Rule 34	Endorsing copies to the party	21
Rule 35	Filing of Form of cross-objections, applications or replies to appeals or applications	21
Rule 36	Filing of reply and other documents by the respondents	21
Rule 37	Filing of rejoinder	21



Chapter IV : Cause list		
Rule 38	Preparation and publication of daily cause list	22
Rule 39	New cause list and adjournment of cases on account of non-sitting of an Appellate Tribunal.	22
Rule 40	Service of notices and communication	23
Chapter V : Hearing of Appeal		
Rule 41	Hearing of appeal	24
Rule 42	Action on appeal for appellant's default	24
Rule 43	Hearing of appeals ex parte	24
Rule 44	Continuance of proceedings after death or adjudication as an insolvent of a party to the appeal	24
Rule 45	Production of additional evidence	24
Rule 46	Production of evidence by Affidavit	25
Rule 47	Adjournment of appeal	25
Rule 48	Proceedings to be open to public	25
Rule 49	Procedure for filing of and disposal of interlocutory application	25
Rule 50	Appeal referred to larger Bench	25
Rule 51	Order to be signed and dated	25
Rule 52	Publication of orders	26
Chapter VI : Record Of Proceedings		
Rule 53	Court diary	27
Rule 54	Order sheet	27
Rule 55	Maintenance of court diary	27
Rule 56	Statutes or citations for reference	27
Rule 57	Calling of cases in court	27
Rule 58	Regulation of court work.	28
Chapter VII : Maintenance Of Registers		
Rule 59	Registers to be maintained	29
Rule 60	Arrangement of records in pending matters	29
Rule 61	Contents of main file	29
Rule 62	Contents of process file	30
Rule 63	Contents of execution file	30
Rule 64	File for miscellaneous applications	30
Rule 65	Preservation of Record	30
Rule 66	Retention, Preservation and Destruction of records	30
Chapter VIII : Inspection Of Record		
Rule 67	Inspection of the records	31
Rule 68	Grant of inspection	31
Rule 69	Application for grant of inspection	31
Rule 70	Mode of inspection	31
Rule 71	Maintenance of register of inspection	31
Chapter IX : Appearance Of Authorised Representative		
Rule 72	Appearance of authorised representative	32
Rule 73	Consent for engaging or change of authorised representative (Duly stamped as per the respective High Court rules)	32
Rule 74	Restrictions on appearance	32
Rule 75	Restriction on party's right to be heard	32



X

Rule 76	Empanelment of special authorised representatives by the Appellate Tribunal	32
Rule 77	Professional dress for the authorised representatives	33
Chapter X : Affidavits		
Rule 78	Title of affidavits	34
Rule 79	Form and contents of the affidavit	34
Rule 80	Persons authorised to attest	34
Rule 81	Affidavits of illiterate, visually challenged persons	34
Rule 82	Identification of deponent	34
Rule 83	Annexures to the affidavit	34
Chapter XI : Discovery, Production And Return Of Documents		
Rule 84	Application for production of documents, form of summons	35
Rule 85	Suo motu summoning of documents	35
Rule 86	Marking of documents.	35
Rule 87	Return and transmission of documents	35
Chapter XII : Examination Of Witnesses And Issue Of Commission		
Rule 88	Procedure for examination of witnesses, issue of Commissions	36
Rule 89	Examination in camera	36
Rule 90	Form of oath or affirmation to witness	36
Rule 91	Form of oath or affirmation to interpreter	36
Rule 92	Officer to administer oath	36
Rule 93	Form recording of deposition	36
Rule 94	Numbering of witnesses	36
Rule 95	Grant of discharge certificate	37
Rule 96	Witness allowance payable	37
Rule 97	Records to be furnished to the Commissioner	37
Rule 98	Taking of specimen handwriting, signature etc	37
Chapter XIII : Disposal Of Cases And Pronouncement Of Orders		
Rule 99	Disposal of Cases	49
Rule 100	Operative portion of the order	49
Rule 101	Corrections	49
Rule 102	Power to impose Costs	49
Rule 103	Pronouncement of Order	49
Rule 104	Pronouncement of order by any one member of the Bench	49
Rule 105	Authorising any member to pronounce order	50
Rule 106	Recusal	50
Rule 107	Enlargement of time	50
Rule 108	Rectification of Order	50
Rule 109	General power to amend	50
Rule 110	Making of entries by Court officer	51
Rule 111	Transmission of order by the Court officer	51
Rule 112	Format of order	51
Rule 113	Indexing of case files after disposal	51
Rule 114	Copies of orders in library	51



Chapter XIV : Electronic Filing And Processing Of Appeals And Conduct Of Proceedings In The Appellate Tribunal In Hybrid Mode

Rule 115	Electronic filing and processing of appeals and applications, etc	52
----------	---	----

Chapter XV : Miscellaneous

Rule 116	Register of appeals, petitions, etc	53
Rule 117	Placing of order of Hon'ble Supreme Court and Hon'ble High Courts before the Appellate Tribunal	53
Rule 118	Registrar to ensure compliance of Hon'ble Supreme Court or Hon'ble High Courts orders	53
Rule 119	Fees	53
Rule 120	Award of costs in the proceedings	53
Rule 121	Dress for the Members	54
Rule 122	Dress for the partie	54
Rule 123	Removal of difficulties and issuance of directions	54
Rule 124	Inspection of the State Benches	54



LINKING

GSTAT FORMS AND GSTAT RULES

Forms	Subject	Rules	Page No
Form 01	Interlocutory application to the Appellate Tribunal	Rule 29 , Rule 49	55
Form 02	Order Sheet	Rule 54	56
Form 03	Inspection	Rule 67	58
Form 04	Memorandum of appearance	Rule 72	60
Form 05	Before The Goods And Services Tax Appellate Tribunal	Rule 6, Rule 81	61
Form 06	Summons Before the goods and services tax appellate tribunal	Rule 84(3)	62
Form 07	Before The Goods And Services Tax Appellate Tribunal	Rule 93	63
Form 08	Certificate of discharge	Rule 95	64

CDR	Subject	Rules	Page No
CDR 01	Cause list	Rule 38	64
CDR 02	Court diary	Rule 53, Rule 110	66
CDR 03	Register of Provisional Appeals	Rule 59(a)	67
CDR 04	Register of Appeals	Rule 59(b)	67
CDR 05	Register of Interlocutory Appeals	Rule 59(c)	67
CDR 06	Register of Inspection	Rule 71	68
CDR 07	Supreme court	Rule 116	69
CDR 08	High court	Rule 116	69



MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

New Delhi, the 24th April, 2025

G.S.R. 256(E).—In exercise of the powers conferred by **section 111** of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Goods and Services Tax Appellate Tribunal hereby makes the following rules for regulating the procedure and functioning of the Goods and Services Tax Appellate Tribunal, namely:-



Chapter I

Preliminary

**RULE 1. SHORT TITLE AND COMMENCEMENT**

- (1) These rules may be called the Goods and Services Tax Appellate Tribunal (Procedure) Rules, 2025.
- (2) These rules shall come into force on the date of their publication in the Official Gazette.

RULE 2. DEFINITIONS.

- (1) In these rules, unless the context otherwise requires-
 - (a) "Act" means the Central Goods and Services Tax Act, 2017 or the State Goods and Service Tax Act, 2017 of the concerned State or the Union territory Goods and Services Tax Act, 2017;
 - (b) "adjudicating authority" means the adjudicating authority as defined under section sub-section (4) of section 2 of the said Act;
 - (c) "Appellate Tribunal" means the Goods and Services Tax Appellate Tribunal established under section 109 of the Act;
 - (d) "authorised representative" in relation to any proceedings before the Appellate Tribunal means,
 - (i) a person duly appointed by the Central Government or by the concerned State Governments or by an officer duly authorised in this behalf as authorised representative to appear, plead and act for the Commissioner in such proceedings; or
 - (ii) a person authorised in writing or through a vakalatnama, **duly stamped**, by a party to present his case before the Appellate Tribunal as provided under section 116 authorised representative of the Act, to appear, plead or act on his behalf in such proceedings;
 - (e) "Bench" means the Bench of the Appellate Tribunal referred to in section 109 of the CGST Act;
Two benches: Principal bench at New Delhi and 31 State Benches located at 44 different locations.
 - (f) "certified copy" means the original copy of the order or the documents received by the party, or a copy thereof duly authenticated by the concerned department, or a copy duly authenticated by the 'authorised representative' of the appellant or respondent;
 - (g) "CGST" means the Central Goods and Services Tax;
 - (h) "form" means a form prescribed under the rules;

- (i) "GSTAT Portal" means web portal as may be specified by an order by the President for functioning of the Appellate tribunal;
- (j) "Interlocutory application" means an application to the Appellate Tribunal in any appeal or proceeding already instituted in such Appellate Tribunal, other than a proceeding for execution of an order; Refer Rule 29 and Form 01
- (k) "Member" means a member of the Appellate Tribunal and includes the President and Vice-President;
- (l) "party" means a person who prefers an appeal or an application before the Appellate Tribunal and includes respondent;
- (m) "specified" means as specified by or under these rules;
- (n) "President" means the President of the Appellate Tribunal as per section 109 of the CGST Act;
- (o) "Principal Bench" means the Principal Bench constituted in accordance with sub-section 3 of section 109 of the CGST Act;

Section 109(3): *The Government shall, by notification, constitute a Principal Bench of the Appellate Tribunal at New Delhi which shall consist of the President, a Judicial Member, a Technical Member (Centre) and a Technical Member (State).*

- (p) "Rules" means the Central Goods and Service Tax Rules, 2017 (hereinafter referred as the CGST Rules) or Goods and Service Tax Rules, 2017 of the concerned State (hereinafter referred as the SGST Rules) or Union territory Goods and Service Tax Rules, 2017 (hereinafter referred as the UTGST Rules);
- (q) "Section" means a section of the Act;
- (r) "SGST" means the State Goods and Services Tax;
- (s) "State Bench" means the State Bench constituted in accordance with sub-section 4 of section 109 of the CGST Act;

Section 109(4): *On the request of the State, the Government may, by notification, constitute such number of State Benches at such places and with such jurisdiction as may be recommended by the Council, which shall consist of two Judicial Members, a Technical Member (Centre) and a Technical Member (State).* refer notification dated 26.11.2024

- (t) "UTGST" means the Union territory Goods and Services Tax;
- (u) "Vice-President" means a Vice-President of the State Benches as per sub-section 7 of section 109 of the CGST Act;

Section 109(7): *The senior-most Judicial Member within the State Benches, as may be notified, shall act as the Vice- President for such State Benches and shall exercise such powers of the President as may be prescribed, but for all other purposes be considered as a Member.*

- (2) All other words and expressions used in these rules but not defined herein and defined in the Act and the Rules shall have the meanings respectively assigned to them in the Act and in the Rules.



Chapter II

Powers And functions



RULE 3. COMPUTATION OF TIME PERIOD

Where a period is prescribed by the Act ^{Section 112 | 3 months from the date of APL 04} or the Rules or these rules or under any other law or is fixed by the Appellate Tribunal for doing any act, in computing the time, the day from which the said period is to be reckoned shall be excluded, and if the last day expires on a day when the office of the Appellate Tribunal is closed, that day and any succeeding day or days on which the Appellate Tribunal remains closed shall also be excluded.

RULE 4. FORMAT OF ORDER OR DIRECTION OR RULING

Every ruling, direction, order, summons, warrant or other mandatory process shall be issued by the Appellate Tribunal in the name of the President or the Member and shall be signed by the Registrar or any other officer specifically **authorised in that behalf by the President**, with the day, month and year of signing and shall be **sealed with the official seal of the Appellate Tribunal**, where physical copy of such ruling, direction, order, summons, warrant or other mandatory process is issued. ^{detailed order by tribunal and APL 04 by jurisdictional officer}

RULE 5. OFFICIAL SEAL OF THE APPELLATE TRIBUNAL

The official seal and emblem of the Appellate Tribunal shall be such, as the President may from time to time specify and shall be **in the custody of the Registrar**.

RULE 6. CUSTODY OF THE RECORDS

The **Registrar** shall have the custody of the records of the Appellate Tribunal and no record or document filed in any case or matter shall be allowed to be taken out of the custody of the Appellate Tribunal without the leave of the Appellate Tribunal:

Provided that the Registrar may allow any other officer of the Appellate Tribunal to remove any official paper or record for administrative purposes from the Appellate Tribunal.

RULE 7. SITTINGS OF BENCH

A bench shall hold its sittings at the locations as notified by the Central Government. ^{Refer Notification dated 26.11.2024}

RULE 8. SITTING HOURS OF THE APPELLATE TRIBUNAL

The sitting hours of the Appellate Tribunal shall ordinarily be from **10.30 a.m. to 01.30 p.m.** and from **2.30 p.m. to 4.30 p.m.** subject to any order made by the President and this shall not prevent the Appellate Tribunal to extend its sitting as it deems fit.

RULE 9. WORKING HOURS OF OFFICE

The **administrative offices** of the Appellate Tribunal shall remain **open on all working days from 9:30 am to 6.00 pm**, subject to any order made by the President.

RULE 10. INHERENT POWERS

Nothing in these rules shall be deemed to limit or otherwise affect the inherent powers of the Appellate Tribunal to make such orders or give such directions as may be necessary for meeting the ends of justice or to prevent abuse of the process of the Appellate Tribunal. Refer Section 113

RULE 11. CALENDAR

The calendar of days of working of Appellate Tribunal in a year shall be as decided by the President and Members of the Appellate Tribunal.

RULE 12. LISTING OF CASES

Any urgent matter filed before 12:00 noon shall be listed before the Appellate Tribunal on the following working day, if it is complete in all respects as provided in these rules and in exceptional cases, it may be received after 12:00 noon but before 3:00 p.m. for listing on the following day, with the specific permission of the Appellate Tribunal or President.

RULE 13. POWER TO EXEMPT

The Appellate Tribunal may on sufficient cause being shown, exempt the parties from compliance with any requirement of these rules and may give such directions in matters of practice and procedure, as it may consider just and expedient on the application moved in this behalf to render substantial justice.

RULE 14. POWER TO EXTEND TIME

The Appellate Tribunal may extend the time appointed by these rules or fixed by any order, for doing any act or taking any proceeding, upon such terms, if any, as the justice of the case may require, and any extension may be ordered, although the application for the same is not made until the expiration of the time appointed or allowed.

RULE 15. POWERS AND FUNCTIONS OF THE REGISTRAR

The Registrar shall have the following powers and functions, namely: -

- (a) shall be responsible for the day-to-day administration of the Appellate Tribunal;
- (b) notify the procedure of filing appeal to the Appellate Tribunal;
- (c) registration of appeals, petitions and applications and scrutiny thereof;
- (d) receive applications for amendment of appeal or the petition or application or subsequent proceedings;
- (e) receive applications for fresh summons or notices and regarding services thereof;
- (f) receive applications for short date summons and notices;
- (g) receive applications for substituted service of summons or notices;
- (h) receive applications for seeking orders concerning the admission and inspection of documents;
- (i) maintain records of proceedings and manage the registry; and
- (j) such other incidental matters as the President may direct from time to time.

RULE 16. POWER OF ADJOURNMENT

All adjournments shall normally be sought before the concerned Bench and in extraordinary circumstances, the Registrar may, if so directed by the Appellate Tribunal in chambers, at any time adjourn any matter and lay the same before the Appellate Tribunal in chambers.

RULE 17. DELEGATION POWERS OF THE PRESIDENT

- (1) The **President may assign or delegate to the Vice-president of State Bench** some of the functions required by these rules to be exercised by the President.
- (2) The **President may assign or delegate to a Joint Registrar or Deputy Registrar or Assistant Registrar** or to any other suitable officer all or some of the functions required by these rules to be exercised by the Registrar.



Chapter III

Institution Of Appeals - Procedure

◇◇◇

RULE 18. FILING OF APPEALS

- (1) An appeal to the Appellate Tribunal shall be filed **online on GSTAT Portal** in Form prescribed under the Rules Appeal filed by the tax payer in APL 05 u/s 112(1) and department shall file application in APL 07 u/s 112(3), and shall contain the following details, namely :-
- the cause title shall state "In the Goods and Service Tax Appellate Tribunal" and also set out the proceedings or order of the authority against which it is preferred;
 - appeal shall be divided into paragraphs and shall be numbered consecutively, and each paragraph shall **contain as nearly as may be, a separate fact or allegation or point**;
 - full name, parentage, Goods and Services Tax Identification Number, description of each party and address, as applicable, shall also be set out at the beginning of the appeal and need not be repeated in the subsequent proceedings in the same appeal; and
 - the names of parties shall be numbered consecutively and a separate line should be allotted to the name and description of each party and these numbers shall not be changed and in the event of the death of a party during the pendency of the appeal, his legal heirs or representative, as the case may be, if more than one, shall be shown by sub-numbers.
- (2) **Notwithstanding the number of show cause notices**, refund claims or demands, letters or declarations dealt with in the decision or order appealed against, it shall suffice for purposes of these rules that the appellant files **one appeal in prescribed Form** against the order or decision of the appellate authority, **along with such number of copies** thereof as provided in **sub-rule 21**. sub-rule (3)
- (3) In a case where the –
- impugned order-in-appeal ^{APL 04} has been passed with reference to more than one **orders-in-original** ^{DRC 07}, the prescribed Form for appeal filed as per the Rules shall be **as many as the number of the orders-in-original** to which the case relates in so far as the appellant is concerned;
 - In case an **impugned order is in respect of more than one person**, each aggrieved person will be required to **file a separate appeal**, and common appeals or joint appeals shall not be entertained.

OIO - Summary DRC 07	OIA - APL 04	GST-AT
4 separate orders for different periods	1 combined order for different periods	4 separate appeals <i>Rule 18(3)(a)</i>
1 order of three different person - Company; Director 1; Director 2	3 separate appeals 3 separate orders Separate order against company; against director 1; against director 2	3 separate appeals 3 separate orders Separate order against company; against director 1; against director 2 <i>Rule 18(3)(b)</i>
1 combined order for different periods also called bunching of orders	4 separate orders relating to different periods (unbunching of order for different periods)	4 separate appeals

RULE 19. DATE OF PRESENTATION OF APPEALS

The Registrar or, as the case may be, the officer authorised by him, **shall endorse on every Form of appeal** the date on which it is presented or deemed to have been presented under that rule and shall sign the endorsement, if the appeal is filed manually.

RULE 20. CONTENTS OF AN APPEAL FORM

- (1) Every Form of appeal shall set forth concisely and under distinct heads, the grounds of appeal and such **grounds shall be numbered consecutively** and shall be typed in **double space** of the paper.
- (2) Every Form of appeal, cross-objections, reference applications, stay applications or any other miscellaneous applications shall also be typed neatly in **double spacing on the A4 size paper** and the same shall be **duly paged, indexed and tagged firmly with Form of appeal in a separate folder.** ^{one sided printed}
- (3) Every Form of appeal or application or cross-objection shall be **signed and verified by the appellant** or applicant or respondent or the authorised representative. The appellant or applicant or respondent or the authorised representative shall **certify as true copy the documents produced before the Appellate Tribunal.**

RULE 21. DOCUMENTS REQUIRED TO ACCOMPANY FORM OF APPEAL

- (1) Every Form of appeal required to be heard by the Appellate Tribunal shall be accompanied by a **certified copy** ^{Refer Section 2(f) and Rule 20(3)} **of the order appealed against** in the case of an appeal against the original order passed by the adjudicating authority and where such an order has been passed in appeal or revision, there shall be a **certified copy of the order passed in appeal** or in revision along with the order of the original authority **along with all the relevant documents including relied upon documents:**

Rule 2(f) "certified copy" means the original copy of the order or the documents received by the party, or a copy thereof duly authenticated by the concerned department, or a copy duly authenticated by the 'authorised representative' of the appellant or respondent;

What is certified copy: Whether uploaded on the portal is a certified copy or digitally signed copy is certified copy or manually signed copy is certified copy or none of the aforesaid, every original copy of the order should be certified as true copy which is signed and verified as per Rule 2(f).

Provided that where an application filed under the direction of the Commissioner, the copy of the order appealed against shall be an **attested copy instead of a certified copy.**

- (2) A certified copy of the decision or order appealed against along with fees as specified in sub-rule 5 of rule 110 of the Rules shall be submitted online and a final acknowledgement, **shall be issued the Rules, by the GSTAT Portal.**

Rule 110(5) of CGST Rules: The fees for filing of appeal or restoration of appeal shall be **one thousand rupees for every one lakh rupees of tax or input tax credit involved or the difference in tax or input tax credit involved or the amount of fine, fee or penalty determined in the order appealed against, subject to a maximum of twenty five thousand rupees and a minimum of five thousand rupees:**

Provided that the fees for filing of an appeal in respect of an order not involving any demand of tax, interest, fine, fee or penalty shall be **five thousand rupees.** ^{E.g. cancellation of registration}

IGST	CGST	SGST	Cess	Fees
10 Crore	2 Lakh	2 Lakh	3,000	25,000 + 5,000 + 5,000 + 5,000 = 40,000

- (3) The President may further direct that in case of **non-filing of the documents** as specified under this Rule, the Registrar or any other authorised officer would be competent to return the specified documents or sets of documents and to receive the same back **only after rectification of the defects** to the satisfaction of the Registrar or any other authorised officer or the Bench as the case may be and on the return the case **may be assigned a new number.** ^{Also refer Rule 24}
- (4) The Appellate Tribunal may on its own motion direct the preparation of **as many copies** as may be required of all the relevant documents including relied upon documents by and at the **cost of the appellant** or the respondent, containing copies of such statements, papers or documents as it may consider necessary for



the proper disposal of the appeal;

- (5) President may by a general or special order allow attestation of the documents filed along with appeal or application or as a part of relevant documents including relied upon documents or otherwise by a gazetted officer or such other person as may be authorised by the President **to attest or certify such documents or photo copies thereof**; and
- (6) All relevant documents including relied upon documents shall be clearly legible, duly paged, indexed and tagged firmly.

RULE 22. ENDORSEMENT AND VERIFICATION

At the foot of every appeal or pleading along with **all the relevant documents including relied upon documents**, there shall appear the **name and signature of the authorised representative** and every appeal or pleadings shall be **signed and verified by the party** ^{APL.05} concerned in the manner provided by these rules.

RULE 23. TRANSLATION OF DOCUMENTS

- (1) A document other than English language intended to be used in any proceeding before the Appellate Tribunal shall be received by the **Registry accompanied by a translated copy in English**, which is agreed to by both the parties or **certified to be a true translated copy by the authorised representative engaged on behalf of parties in the case**;
- (2) Appeal or other proceeding shall not be set down for hearing until and unless all parties confirm that all the documents filed on **which they intend to rely are in English** or have been translated into English and required number of copies are filed with the Appellate Tribunal.

RULE 24. ENDORSEMENT AND SCRUTINY OF PETITION OR APPEAL OR DOCUMENT

- (1) If, on scrutiny, the appeal, application or any other document is found to be defective, such document shall, after notice to the party, be returned for compliance and if there is a failure to comply **within seven working days from the date of return**, the same shall be placed before the Registrar who may pass appropriate orders.
- (2) The Registrar may for sufficient cause return the said documents for rectification or amendment to the party filing the same, and for this purpose may allow to the party concerned such reasonable time as he may consider necessary or extend the time for compliance, in any case **not exceeding thirty days from the date of filing of the said documents**.
- (3) Where the **party fails** to take any step for the removal of the defect within the time fixed for the same, the **Registrar** may, for reasons to be recorded in writing, **decline to register the appeal** or pleading or document.
- (4) Where, after a personal hearing, the Registrar is not satisfied with the steps taken by the party for removal of defects, **he shall list the same with defects for hearing before the appropriate bench of the Tribunal** and the Bench may, after hearing the party, **accept to register the appeal** or may, in its discretion, **reject the said appeal**.

RULE 25. REGISTRATION OF ADMITTED APPEALS

On admission of appeal, the same shall be numbered and registered in the appropriate register maintained in this behalf and its number shall be entered therein (**Index to be modified accordingly**).

RULE 26. EX-PARTE AMENDMENTS

In every appeal or application, arithmetical, grammatical, clerical and such other errors may be rectified on the orders of the Registrar without notice to Parties:

Provided that no amendments shall be allowed ex-parte after appearance of the respondents.

RULE 27. CALLING FOR RECORDS

On the admission of appeal, the Registrar shall, if so directed by the Appellate Tribunal, call for the records relating to the proceedings from the respective Bench of Appellate Tribunal or adjudicating authority and retransmit ^{return} the same at the conclusion of the proceedings or at any time.

RULE 28. PRODUCTION OF AUTHORIZATION FOR AND ON BEHALF OF AN APPLICANT OR RESPONDENT OR PARTY

Where an appeal is purported to be instituted by or on behalf of an applicant or respondent or party, the person who signs or verifies the same shall produce along with such appeal, for verification by the Registrar, **a true copy of authorization letter** empowering such person to do so:

Provided that the Registrar may at any time call upon the party to produce such further materials as he deems fit for satisfying himself about due authorisation.

Rule 2(d) "authorised representative" in relation to any proceedings before the Appellate Tribunal means,

- (i) a person duly appointed by the Central Government or by the concerned State Governments or by an officer duly authorised in this behalf as authorised representative to appear, plead and act for the Commissioner in such proceedings; or
- (ii) a person authorised in writing or through a vakalatnama, **duly stamped**, by a party to present his case before the Appellate Tribunal as provided under section 116 ^{authorised representative} of the Act, to appear, plead or act on his behalf in such proceedings;

RULE 29. INTERLOCUTORY APPLICATIONS

Every interlocutory application for **stay, direction, rectification in order, condonation of delay, early hearing, exemption from production of copy of order** appealed against or extension of time prayed for in pending matters shall include all the information as per the prescribed **GSTAT FORM-01** and the requirements prescribed in that behalf shall be complied with by the applicant, besides filing an affidavit supporting the application.

Rule (j) "Interlocutory application" means an application to the Appellate Tribunal in any appeal or proceeding already instituted in such Appellate Tribunal, other than a proceeding for execution of an order; ^{Refer Rule 29 and Form 01}

RULE 30. PROCEDURE ON PRODUCTION OF DEFACED, TORN OR DAMAGED DOCUMENTS

When a document produced along with any pleading appears to be defaced, torn, or in any way damaged or otherwise its condition or appearance requires special notice, a mention regarding its condition and appearance shall be made by the party producing the same in the Index of such a pleading and the same shall be verified and initialed by the officer authorised to receive the same.

RULE 31. GROUNDS WHICH MAY BE TAKEN IN APPEAL

The appellant shall not, except by leave of the Appellate Tribunal, urge or be heard in support of any grounds not set forth in the Form of appeal, but the Appellate Tribunal, in deciding the appeal, shall not be confined to the grounds set forth in the Form of appeal or those taken by leave of the Appellate Tribunal under these rules:

Provided that the Appellate Tribunal shall not rest its decision on any other grounds unless the party who may be affected thereby has had a sufficient opportunity of being heard on that ground.

RULE 32. REJECTION OR AMENDMENT OF FORM OF APPEAL

- (1) The Registrar may, in its discretion, on sufficient cause being shown, accept a Form of Appeal which is not accompanied by the documents referred to in **rule 21** ^{Certified copy of OIO, OIA, relevant documents and RUD} or is in any other way defective, and in such cases may require the appellant to file such documents or as the case may be, make necessary amendments within such time as it may allow, which may in any case **not exceed thirty days**.
- (2) The Registrar may reject the Form of Appeal, if the documents referred to therein are not produced, or the amendments are not made, within the time-limit allowed.
- (3) The President may in his discretion authorise any officer of the Appellate Tribunal to.



- (a) return any Form of appeal, application or documents filed manually and which is/are not in accordance with these Rules; and
 - (b) allow the documents to be refiled after removal of the defects in the specified time.
- (5) On representation, the Bench concerned may in its discretion either accept the Form of Appeal in terms of above rules but the appeal or application may not be restored to its original number unless the Bench allows it to be so restored on sufficient cause being shown.

RULE 33. WHO MAY BE JOINED AS RESPONDENTS

- (1) In an appeal or an application filed by a person other than the Commissioner, the Commissioner concerned shall be made the respondent to the appeal or the application, as the case may be.
- (2) In an appeal or an application by the Commissioner, the other party shall be made the respondent to the appeal.

RULE 34. ENDORSING COPIES TO THE PARTY

A copy each of appeal and relevant documents along with relied upon documents shall be provided to the respondent as well as to the concerned Commissioner, as the case may be, as soon as they are filed.

RULE 35. FILING OF FORM OF CROSS-OBJECTIONS, APPLICATIONS OR REPLIES TO APPEALS OR APPLICATIONS

Every Form of cross-objections ^{APL 06} filed as prescribed under CGST or SGST or UTGST Rules 2017 ^{Read section 112(5) with Rule 110(2)}, and every application made, under the provisions of the Act, shall be registered and numbered, and the provisions of these rules, relating to appeals shall, so far as may be, apply to such form or application.

Section 112(5): *Memorandum of cross-objections* On receipt of notice that an appeal has been preferred under this section, the party against whom the appeal has been preferred may, notwithstanding that he may not have appealed against such order or any part thereof, file, within **45 days** of the receipt of notice, a memorandum of cross-objections, verified in the prescribed manner ^{R 26 | Method of authentication}, against any part of the order appealed against and such memorandum shall be disposed of by the Appellate Tribunal, as if it were an appeal presented within the time specified in section 111(1). ^{GST APL-06}

RULE 36. FILING OF REPLY AND OTHER DOCUMENTS BY THE RESPONDENTS

- (1) Each respondent may file his reply to the petition or the application and copies of the documents, either in person or through an authorised representative, with the registrar as **specified by the Appellate Tribunal within one month of the receipt thereof**. A copy of such reply and the copies of other documents shall be forthwith served on the applicant by the respondent.
- (2) On being served the reply or documents under sub-rule (1), the applicant shall specifically admit, deny, or rebut the facts stated by the respondent in his submission and state such additional facts as may be found necessary.

RULE 37. FILING OF REJOINDER

Where the respondent states such **additional facts** as may be necessary for the just decision of the case, the Bench may allow the petitioner to file a rejoinder to the reply filed by the respondent on GSTAT portal, with an **advance copy to be served upon the respondent within one month** or within such time as may be specified or extended by Bench.



Chapter IV

Cause List



RULE 38. PREPARATION AND PUBLICATION OF DAILY CAUSE LIST

- (1) The Registrar shall prepare and publish the cause list for the next working day, which shall include all the information as specified in **GSTAT CDR-01**, on the notice board of the Appellate Tribunal and GSTAT Portal before the closing of working hours on each working day.
- (2) Subject to the directions of the President, listing of cases in the daily cause list shall be in the following order of priority, unless otherwise ordered by the concerned Bench, namely: –
 - (a) cases for pronouncement of orders;
 - (b) cases for clarification;
 - (c) cases for admission;
 - (d) cases for orders or directions;
 - (e) part-heard cases, latest part-heard having precedence; and
 - (f) cases posted as per numerical order or as directed by the Bench.
- (3) The Registrar shall communicate to the parties the date and place of hearing of the appeal or application.
- (4) The title of the daily cause list shall consist of the number of the appeal, the day, date and time of the sitting Bench Hall number and the coram indicating the names of the Judicial members and Technical Members constituting the Bench.
- (5) Against the number of each case listed in the daily cause list, the following shall be shown, namely: –
 - (a) names of the legal practitioners or authorised representative appearing for both sides and setting out in brackets the designation of the parties whom they represent;
 - (b) names of the parties, if unrepresented, with their ranks in brackets.

RULE 39. NEW CAUSE LIST AND ADJOURNMENT OF CASES ON ACCOUNT OF NON-SITTING OF AN APPELLATE TRIBUNAL

- (1) If by reason of declaration of holiday or for any other unforeseen reason, the Appellate Tribunal does not function for the day, the new daily cause list shall be prepared for the cases listed for the day.
- (2) When the sitting of a particular Bench is cancelled for the reason of inability of any Member of the Bench, the Registrar shall, unless otherwise directed, adjourn the cases posted before that Bench to a convenient date.
- (3) The adjournment or posting or directions shall be notified on the notice board and on the GSTAT Portal.

**RULE 40. SERVICE OF NOTICES AND COMMUNICATION**

- (1) Any notice or communication to be issued by the Appellate Tribunal may be served by any of the method specified in **section 169** ^{speed post, E-Mail, by hand, GST Portal} of the Act.

Explanation- For the purpose of this rule, the common Portal referred in the said section shall mean the GSTAT Portal.

- (2) Notwithstanding anything contained in sub-rule (1) ~~and sub-rule (2)~~, the Appellate Tribunal may after taking into account the number of respondents and their place of residence or work or service are so many that they could not be effected in any manner and other circumstances, direct that notice of the petition or application shall be served upon the respondents in any other manner, including any manner of substituted service, as it appears to the Appellate Tribunal just and convenient.
- (3) A notice or process may also be served on an authorised representative of the applicant or the respondent, as the case may be, in any proceeding or on any person authorised to accept a notice or a process, and such service on the authorised representative shall be deemed to be a proper service.



Chapter V

Hearing Of Appeal



RULE 41. HEARING OF APPEAL

- (1) On the day fixed, or on any other day to which the hearing may be adjourned, the appellant shall be heard in **support** of the appeal.
- (2) The Appellate Tribunal shall then, if necessary, hear the respondent against the appeal and in such a case the appellant shall be entitled to reply.

RULE 42. ACTION ON APPEAL FOR APPELLANT'S DEFAULT

Where on the day fixed for the hearing of the appeal or on any other day to which such hearing may be adjourned, the appellant does not appear when the appeal is called on for hearing, the Appellate Tribunal may, in its discretion, **either dismiss the appeal for default or hear and decide it on merits** only question of facts :

Provided that where an appeal has been **dismissed** for default and the appellant appears afterwards and satisfies the Appellate Tribunal that there was sufficient cause for his non-appearance when the appeal was called on for hearing, **the Appellate Tribunal shall make an order setting aside the dismissal and restore the appeal.**

cannot be set aside if heard and decided on merits

RULE 43. HEARING OF APPEALS EX PARTE

Where on the day fixed for the hearing of the appeal or on any other day to which the hearing is adjourned the appellant appears and the **respondent does not appear** when the appeal is called on for hearing, **the Appellate Tribunal may hear and decide the appeal ex parte.** shall not dismiss and can decide either on question of fact, law, or on technical ground

RULE 44. CONTINUANCE OF PROCEEDINGS AFTER DEATH OR ADJUDICATION AS AN INSOLVENT OF A PARTY TO THE APPEAL

Where in any proceedings the appellant or a respondent dies or is adjudicated as an insolvent or in the case of a company, is being wound up, **the appeal or application shall abate**, unless an application is made for continuance of such proceedings by or against the successor-in-interest, the executor, receiver, liquidator or other legal representative of the appellant or respondent, as the case may be:

Provided that every such application shall be made **within a period of sixty days of the occurrence of the event:**

Provided further that the Appellate Tribunal may, if it is satisfied that the applicant was prevented by sufficient cause from presenting the application within the period so specified, allow it to be presented within such further period as it may deem fit.

RULE 45. PRODUCTION OF ADDITIONAL EVIDENCE

- (1) The parties to the appeal shall not be entitled to produce any additional evidence, either oral or documentary, before the Appellate Tribunal :

Provided that if the Appellate Tribunal is of opinion that any documents shall be produced or any witness shall be examined or any affidavit shall be filed to enable it to pass orders or for any sufficient cause, or if **adjudicating authority or the appellate or revisional authority has decided the case without**



giving sufficient opportunity to any party to adduce evidence on the points specified by them or not specified by them, the Appellate Tribunal may, for reasons to be recorded, allow such documents to be produced or witnesses to be examined or affidavits to be filed or such evidence to be adduced.

- (2) The production of any document or the examination of any witness or the adducing of any evidence under sub-rule (1) may be done either before the Appellate Tribunal or before such authority as the Appellate Tribunal may direct.
- (3) Where any direction has been made by the Appellate Tribunal to produce any documents or to examine any witnesses or to adduce any evidence before any authority, the authority shall comply with the directions of the Appellate Tribunal and after such compliance send the documents, the record of the deposition of the witnesses or the record of evidence adduced, to the Appellate Tribunal.
- (4) The Appellate Tribunal may, of its own motion, call for any documents or summon any witnesses on points at issue, if it considers necessary to meet the ends of justice.

RULE 46. PRODUCTION OF EVIDENCE BY AFFIDAVIT

- (1) The Appellate Tribunal may direct the parties to give evidence, if any, by affidavit.
- (2) Notwithstanding anything contained in sub-rule (1) where the Appellate Tribunal considers it necessary in the interest of natural justice, it may order **cross-examination of any deponent** whether the tax payer has the right to cross examine the witness? on the points of conflict either through information and communication technology facilities such as video conferencing or otherwise as may be decided by the Appellate Tribunal, on an application moved by any party.

RULE 47. ADJOURNMENT OF APPEAL

The Appellate Tribunal may, on such terms as deem fit and at any stage of the proceedings, adjourn the hearing of the appeal.

RULE 48. PROCEEDINGS TO BE OPEN TO PUBLIC

The proceedings before the Appellate Tribunal shall be open to the public:

Provided that the Appellate Tribunal may, if deem fit, order at any stage of the proceedings of any particular case that the public generally or any particular person shall not have access to, or be or remain in the room or building used by the Appellate Tribunal.

RULE 49. PROCEDURE FOR FILING OF AND DISPOSAL OF INTERLOCUTORY APPLICATION

The provisions of the rules regarding the filing of interlocutory applications ^{Rule 29} shall, in so far as may be, apply mutatis mutandis to the filing of applications under this rule.

RULE 50. APPEAL REFERRED TO LARGER BENCH

In case of different opinion of Members of Bench while hearing an appeal, the appeal shall be referred to larger Bench by the President, as it deems fit, for disposal of the appeal. Also refer Section 109(9)

Analysis

Only question of fact: One Judicial and One Technical. The additional member ideally should be Judicial Member.

Only question of law: One Judicial and One Technical. The additional member should be Judicial Member.

RULE 51. ORDER TO BE SIGNED AND DATED

- (1) Every order of the Appellate Tribunal shall be in writing and shall be signed and dated by the Members constituting the Bench concerned.
- (2) Last date of hearing of the matter shall be typed on the first page of the order.
- (3) If the order is dictated on the Bench, the date of dictation will be the date of the final order.
- (4) If the order is reserved, the date of final order will be the date on which the order is pronounced.



- (5) In cases, where gist of the decision is pronounced without the detailed order, the last para of the detailed order shall specify the date on which the gist of the decision was pronounced and in such cases, the date of the final order shall be the date on which all the Members of the Bench sign the order and where the order is signed on different dates by the Members of the Bench, the last of the dates will be the date of the order.

RULE 52. PUBLICATION OF ORDERS

Such of the orders of the Appellate Tribunal as are deemed fit for publication in any authoritative report or the press, may be released for such publication on such terms and conditions as the Appellate Tribunal may lay down.



Chapter VI

Record Of Proceedings



RULE 53. COURT DIARY

- (1) Diaries shall be kept by the Court Officer which shall include all the information as given in form **GSTAT CDR-02** as may be specified in each appeal or petition or application and they shall be written legibly.
- (2) The diary in the main file shall contain a concise history of the appeal or petition or application, the substance of the order passed thereon and in execution proceedings, it shall contain a complete record of all proceedings in execution of order or direction or rule and shall be checked by the Deputy Registrar or Assistant Registrar and initiated once in a fortnight.

RULE 54. ORDER SHEET

- (1) The Court officer of the Bench shall maintain order sheet which shall include all the information as specified in **GSTAT FORM-02** in every proceedings shall contain all orders passed by the Appellate Tribunal from time to time.
- (2) All orders passed by the Appellate Tribunal shall be in English and the same shall be signed by the Members of the Appellate Tribunal constituting the Bench:

Provided that the routine orders, such as call for of the records, put up with records, adjournment and any other order as may be directed by the Member of the Tribunal shall be signed by the **Court officer of the Bench**.

- (3) The order sheet shall also contain the reference number of the appeal or petition or application, date of order and all incidental details including short cause title thereof.

RULE 55. MAINTENANCE OF COURT DIARY

- (1) The Court officer of the Bench shall maintain on GSTAT portal a court diary, wherein he shall record the proceedings of the court for each sitting with respect to the applications or petitions or appeals listed in the daily cause list. ^{GSTAT CDR-02}
- (2) The matters to be recorded in the court diary shall include details as to whether the case is adjourned or partly heard or heard and disposed of or heard and orders reserved, as the case may be, along with dates of next sitting wherever applicable.

RULE 56. STATUTES OR CITATIONS FOR REFERENCE

The parties or authorised representative or legal practitioners shall, before the commencement of the proceedings for the day, **furnish to the Court officer a list of law journals, reports, statutes and other citations, which may be needed for reference or photocopy of full text thereof.**

RULE 57. CALLING OF CASES IN COURT

Subject to the orders of the Bench, the Court officer shall call the cases listed in the cause list in the serial order.



RULE 58. REGULATION OF COURT WORK

- (1) When the Appellate Tribunal is holding a sitting, -
 - (a) the Deputy Registrar or Assistant Registrar shall ensure that no inconvenience or wastage of time is caused to the Bench in making available the services of Court officer or stenographer or peon or attender; and
 - (b) the Court officer shall ensure that perfect silence is maintained in and around the Court Hall and no disturbance whatsoever is caused to the functioning of the Bench and that proper care is taken to maintain dignity and decorum of the court.
- (2) When the Bench passes order or issues directions, the Court officer shall ensure that the records of the case along with proceedings or orders of the Bench are transmitted immediately to the Deputy Registrar or Assistant Registrar and the Deputy Registrar or Assistant Registrar shall verify the case records received from the Court Officer with reference to the cause list and take immediate steps to communicate the directions or orders of the Bench.



Chapter VII

Maintenance Of Registers



RULE 59. REGISTERS TO BE MAINTAINED

The following Registers shall be maintained online/offline and posted on a day-to-day basis by such ministerial officer or officer of the Registry may, subject to any order of the President –

- (a) register of un-numbered petitions or appeals (**GSTAT-CDR-03**) ^{Register of Provisional Appeals};
- (b) register of petitions or appeals (**GSTAT-CDR -04**); and
- (c) register of interlocutory applications (**GSTAT-CDR -05**).

RULE 60. ARRANGEMENT OF RECORDS IN PENDING MATTERS

The record of appeal or petition shall be divided into the following four parts and shall be collated and maintained –

- (a) main file: (Petition being kept separately) ^{Rule 61};
- (b) miscellaneous application file ^{Rule 64};
- (c) process file ^{Rule 62}; and
- (d) execution file ^{Rule 63}.

RULE 61. CONTENTS OF MAIN FILE

The main file shall be kept in the following order and it shall be maintained as permanent record till ordered to be destroyed under the rules –

- (a) index;
- (b) order sheet;
- (c) final order or judgment;
- (d) Form of appeal or petition, as the case may be, together with any schedule annexed thereto;
- (e) counter or reply or objection, if any.
- (f) oral evidence or proof of affidavit;
- (g) evidence taken on commission;
- (h) documentary evidence; and
- (i) written arguments.

RULE 62. CONTENTS OF PROCESS FILE

The process file shall contain the following items, namely –

- (a) index;
- (b) power of attorney or vakalatnama;
- (c) summons and other processes and affidavits relating thereof;
- (d) applications for summoning witness;
- (e) letters calling records; and
- (f) all other miscellaneous papers such as postal acknowledgements.

RULE 63. CONTENTS OF EXECUTION FILE

The execution file shall contain the following items, namely-

- (a) index;
- (b) The order sheet;
- (c) the execution application;
- (d) all processes and other papers connected with such execution proceedings;
- (e) transmission of order to civil court, if ordered; and
- (f) result of execution.

RULE 64. FILE FOR MISCELLANEOUS APPLICATIONS

For all miscellaneous applications there may be only one file with a title page prefixed to it and immediately after the title page, the diary, the miscellaneous applications, supporting affidavit, the order sheet and all other documents shall be filed.

RULE 65. PRESERVATION OF RECORD

- (1) All necessary documents and records relating to petitions or applications dealt with by the Appellate Tribunal shall be stored or maintained as provided in these rules and other physical records kept in a record room shall be **preserved for a period of five years after the passing of the final order.**
- (2) Notwithstanding anything contained in sub-rule (1), the record of the petitions or applications dealt with by the Appellate Tribunal, including the orders and directions passed by the Appellate Tribunal, shall be maintained by the **Registry of the Appellate Tribunal for a period of fifteen years after the passing of the final order.**

RULE 66. RETENTION, PRESERVATION AND DESTRUCTION OF RECORDS

- (1) The record keeper or any other officer so designated shall be responsible for the records consigned to the record room. He shall scrutinise the records received by him **within three days and prepare an index in prescribed format.**
- (2) On the expiry of the period for preservation of the records specified under rule 65, the Registrar shall weed out the record.



Chapter VIII

Inspection Of Record



RULE 67. INSPECTION OF THE RECORDS

The applicant to any case or their authorised representative may be allowed to inspect the record of the case by making an application in writing in prescribed **GSTAT-FORM-03** to the Registrar and by paying the fee prescribed as per Schedule of Fee. minimum Rs. 5,000

RULE 68. GRANT OF INSPECTION

Inspection of records of a pending or decided case before the Appellate Tribunal shall be allowed only on the order of the Registrar.

RULE 69. APPLICATION FOR GRANT OF INSPECTION

- (1) Application for inspection of record under rule 67, shall be presented at Registry between 10.30 a.m. to 01:30 p.m. on any working day and two days before the date on which inspection is sought, unless otherwise permitted by the Registrar.
- (2) The Registry shall submit the application with its remarks before the Registrar, who shall, on consideration of the same, pass appropriate orders.
- (3) Inspection of records of a pending case shall not ordinarily be permitted on the date fixed for hearing of the case or on the preceding day.

RULE 70. MODE OF INSPECTION

- (1) On grant of permission for inspection of the records, the Deputy Registrar or Assistant Registrar shall arrange to procure the records of the case and allow inspection of such records on the date and time fixed by the Registrar between 10.30 a.m. and 12.30 p.m. and between 2.30 p.m. and 4.30 p.m. in the immediate presence of an officer authorised in that behalf by the Registrar.
- (2) The person inspecting the records shall not in any manner cause dislocation, mutilation, tampering or damage to the records in the course of inspection.
- (3) The person inspecting the records shall not make any marking on any record or paper so inspected and taking notes.
- (4) The person supervising the inspection, may at any time prohibit further inspection, if in his opinion, any of the records are likely to be damaged in the process of inspection or the person inspecting the records has violated or attempted to violate the provisions of these rules and shall immediately make a report about the matter to the Registrar and seek further orders from the Registrar and **such notes shall be made in the Inspection Register.**

RULE 71. MAINTENANCE OF REGISTER OF INSPECTION

The Deputy Registrar or Assistant Registrar shall cause to maintain a Register as per **GSTAT-CDR -06** for the purpose of inspection of documents or records and shall obtain therein the signature of the person making such inspection on the Register as well as on the application on the conclusion of inspection.



Chapter IX

Appearance Of Authorised Representative



RULE 72. APPEARANCE OF AUTHORISED REPRESENTATIVE

Subject to as hereinafter provided, no legal practitioner or authorised representative shall be entitled to appear and act, in any proceeding before the Appellate Tribunal unless **he files into Appellate Tribunal vakalatnama or Memorandum of Appearance or letter of authorisation** which shall include all the information as specified in **GSTAT FORM-04** as the case may, duly executed by or on behalf of the party for whom he appears.

RULE 73. CONSENT FOR ENGAGING OR CHANGE OF AUTHORISED REPRESENTATIVE (DULY STAMPED AS PER THE RESPECTIVE HIGH COURT RULES)

A legal practitioner or authorised representative proposing to file a Vakalatnama or Memorandum of Appearance or letter of authorisation, as the case may be, in any pending case or proceeding before the Appellate Tribunal in which there is already a legal practitioner or authorised representative on record, shall do so only with the written consent of the legal practitioner or the authorised representative on record or when such consent is refused, with the permission of the Appellate Tribunal after revocation of Vakalatnama or Memorandum of Appearance, as the case may be, on an application filed in this behalf, which shall receive consideration only after service of such application on the counsel already on record:

Provided that such consent shall not be required in case of application filed under sub-section 3 of section 112 of the Act. Section 112(3): Where application is filed by the Department

RULE 74. RESTRICTIONS ON APPEARANCE

A legal practitioner or the authorised representative, as the case may be, **who has tendered advice in connection with the institution of any case** or other proceeding before the Appellate Tribunal or has drawn pleadings in connection with any such matter or has during the progress of any such matter acted for a party, shall not, appear in such case or proceeding or other matter arising there from or in any matter connected therewith for any person whose interest is opposed to that of his former client, except with the prior permission of the Appellate Tribunal. Government counsel cannot appear against any client to whom he has advised etc at any time before the institution of appeal

RULE 75. RESTRICTION ON PARTY'S RIGHT TO BE HEARD

The party who has engaged a legal practitioner or authorised representative to appear for him before the Appellate Tribunal may be restricted by the Appellate Tribunal in making presentation before it.

RULE 76. EMPANELMENT OF SPECIAL AUTHORISED REPRESENTATIVES BY THE APPELLATE TRIBUNAL

- (1) The Appellate Tribunal may draw up a panel of authorised representatives or valuers or such other experts as may be required by the Appellate Tribunal to assist in proceedings before the Appellate Tribunal.
- (2) The Appellate Tribunal may call upon any of the persons from panel under sub-rule (1) for assistance in the proceedings before the Bench, if so required.
- (3) The remuneration payable and other allowances and compensation admissible to such persons shall be specified in consultation with the Appellate Tribunal.



RULE 77. PROFESSIONAL DRESS FOR THE AUTHORISED REPRESENTATIVES

While appearing before the Appellate Tribunal, the authorised representatives shall wear the same professional dress as prescribed in their Code of Conduct.



Chapter X

Affidavits



RULE 78. TITLE OF AFFIDAVITS

Every affidavit shall be titled as "Before the Goods and Services Tax Appellate Tribunal (GSTAT)" followed by the cause title of the appeal or application or other proceeding in which the affidavit is sought to be used.

RULE 79. FORM AND CONTENTS OF THE AFFIDAVIT

The affidavit shall conform to the requirements of order XIX, rule 3 of Civil Procedure Code, 1908 (5 of 1908).

Rule 3 of Civil Procedure Code, 1908. Matters to which affidavits shall be confined

- (1) Affidavits shall be confined to such facts as the deponent is able of his own knowledge to prove, except on interlocutory applications, on which statements of his belief may be admitted: provided that the grounds thereof are stated.
- (2) The costs of every affidavit which shall unnecessarily set forth matters of hearsay or argumentative matter, or copies of or extracts from documents, shall (unless the Court otherwise directs) be paid by the party filing the same.

RULE 80. PERSONS AUTHORISED TO ATTEST

Affidavits shall be sworn or affirmed before an advocate or notary, who shall affix his official seal.

RULE 81. AFFIDAVITS OF ILLITERATE, VISUALLY CHALLENGED PERSONS

Where an affidavit is sworn or affirmed by any person who appears to be illiterate, visually challenged or unacquainted with the language in which the affidavit is written, the attester shall certify that the affidavit was read, explained or translated by him or in his presence to the deponent and that he seemed to understand it, and made his signature or mark in the presence of the attester which shall include all the information as specified in **GSTAT FORM-05**.

RULE 82. IDENTIFICATION OF DEPONENT

If the deponent is not known to the attester, his identity shall be testified by a person known to him and the person identifying shall affix his signature in token thereof.

RULE 83. ANNEXURES TO THE AFFIDAVIT

- (1) Document accompanying an affidavit shall be referred to therein as Annexure number and the attester shall make the endorsement thereon that this is the document marked putting the Annexure number in the affidavit.
- (2) The attester shall sign therein and shall mention the name and his designation.



Chapter XI

Discovery, Production And Return Of Documents



RULE 84. APPLICATION FOR PRODUCTION OF DOCUMENTS, FORM OF SUMMONS

- (1) Except otherwise provided hereunder, discovery or production and return of documents shall be regulated by the provisions of the Code of Civil Procedure, 1908 (5 of 1908).
- (2) An application for summons to produce documents shall be on plain paper setting out the document the production of which is sought, the relevancy of the document and in case where the production of a certified copy would serve the purpose, whether application was made to the proper officer and the result thereof.
- (3) A summons for production of documents in the custody of a public officer other than a court shall include all the information as specified in **GSTAT FORM-06** and shall be addressed to the concerned Head of the Department or such other authority as may be specified by the Appellate Tribunal.

RULE 85. SUO MOTU SUMMONING OF DOCUMENTS

Notwithstanding anything contained in these rules, the Appellate Tribunal may, suo motu, issue summons for production of public document or other documents in the custody of a public officer.

RULE 86. MARKING OF DOCUMENTS

- (1) The documents when produced shall be marked as follows:
 - (a) if relied upon by the appellant's or **petitioner's** side, they shall be numbered as '**A**' series;
 - (b) if relied upon by the **respondent's** side, they shall be marked as '**B**' series; and
 - (c) the **Appellate Tribunal** exhibits shall be marked as '**C**' series.
- (2) The Appellate Tribunal may direct the applicant to deposit with the Appellate Tribunal through online mode a sum sufficient to defray the expenses for transmission of the records.

RULE 87. RETURN AND TRANSMISSION OF DOCUMENTS

- (1) An application for return of the documents produced shall be numbered and no such application shall be entertained after the destruction of the records.
- (2) The Appellate Tribunal may, at any time, direct return of documents produced subject to such conditions as it deems fit.



Chapter XII

Examination Of Witnesses And Issue Of Commissions



RULE 88. PROCEDURE FOR EXAMINATION OF WITNESSES, ISSUE OF COMMISSIONS

The provisions of the **Orders XVI and XXVI of the Code of Civil Procedure, 1908** (5 of 1908), shall mutatis mutandis apply in the matter of summoning and enforcing attendance of any person and **examining him on oath** and issuing commission for the examination of witnesses or for production of documents.

Note 1: Issuing commissions for the examination of witnesses refers to a court authorizing someone, usually a commissioner, to take evidence from a witness who cannot attend court in person. This process is used when a witness is unable to attend due to reasons like illness, geographical location, or public service.

RULE 89. EXAMINATION IN CAMERA

The Appellate Tribunal may in its discretion examine any witness in camera.

RULE 90. FORM OF OATH OR AFFIRMATION TO WITNESS

Oath shall be administered to a witness in the following form:

"I do swear in the name of God or solemnly affirm that what I shall state shall be truth, the whole truth and nothing but the truth".

RULE 91. FORM OF OATH OR AFFIRMATION TO INTERPRETER

Oath or solemn affirmation shall be administered to the interpreter in the following form before the Bench officer or the Court officer as the case may be, as taken for examining a witness.

"I do swear in the name of God or solemnly affirm that I will faithfully and truly interpret and explain all questions put to and evidence given by witness and translate correctly and accurately all documents given to me for translation."

RULE 92. OFFICER TO ADMINISTER OATH

The oath or affirmation shall be administered by the Court officer.

RULE 93. FORM RECORDING OF DEPOSITION

- (1) The Deposition of a witness shall be recorded in prescribed **GSTAT FORM-07**.
- (2) Each page of the deposition shall be initiated by the Members constituting the Bench.
- (3) Corrections, if any, pointed out by the witness may, if the Bench is satisfied, be carried out and duly initialled. If not satisfied, a note to the effect be appended at the bottom of the deposition.

RULE 94. NUMBERING OF WITNESSES

The witnesses called by the applicant or petitioner shall be numbered consecutively as PWs and those by the respondents as RWs.

**RULE 95. GRANT OF DISCHARGE CERTIFICATE**

Witness discharged by the Appellate Tribunal may be granted a certificate in prescribed **GSTAT FORM-08** by the Registrar.

RULE 96. WITNESS ALLOWANCE PAYABLE

- (1) Where the Appellate Tribunal issues summons to a government servant to give evidence or to produce documents, the person so summoned may draw from the Government travelling and daily allowances admissible to him as per the applicable rules of the respective Government.
- (2) Where there is no provision for payment of travelling allowances and daily allowance by the employer to the person summoned to give evidence or to produce documents, he shall be entitled to be paid as allowance, a sum which in the opinion of the Registrar is sufficient to defray reasonable travelling and other expenses.
- (3) The party applying for the summons shall deposit with the Registrar the amount of allowance as estimated by the Registrar well before the summons is issued.
- (4) If the witness is summoned as a court witness, the amount estimated by the Registrar shall be paid as per the directions of the Appellate Tribunal.
- (5) The aforesaid provisions would govern the payment of allowances to the interpreter as well.

RULE 97. RECORDS TO BE FURNISHED TO THE COMMISSIONER

- (1) The Commissioner shall be furnished by the Appellate Tribunal with such of the records of the case as the Appellate Tribunal considers necessary for executing the Commission.
- (2) Original documents shall be furnished only if a copy does not serve the purpose or cannot be obtained without unreasonable expense or delay and delivery and return of records shall be made under proper acknowledgement.

RULE 98. TAKING OF SPECIMEN HANDWRITING, SIGNATURE ETC

The Commissioner may, if necessary, take specimen of the handwriting, signature or fingerprint of any witness examined before him.

CIVIL PROCEDURE CODE, 1908

ORDER XVI

SUMMONING AND ATTENDANCE OF WITNESSES

RULE 1. LIST OF WITNESSES AND SUMMONS TO WITNESSES

- (1) On or before such date as the Court may appoint, and not later than **fifteen days** after the date on which the **issues are settled**, the parties shall present in Court a list of witnesses whom they propose to call either to give evidence or to produce documents and obtain summonses to such persons for their attendance in Court.
- (2) A party desirous of obtaining any summons for the attendance of any person shall file in Court an application stating therein the purpose for which the witness is proposed to be summoned.
- (3) The Court may, for reasons to be recorded, permit a party to call, whether by summoning through Court or otherwise, any witness, other than those whose names appear in the list referred to in sub-rule (1), if such party shows sufficient cause for the omission to mention the name of such witness in the said list.
- (4) Subject to the provisions of sub-rule (2), summonses referred to in this rule may be obtained by the parties on an application to the Court or to such officer as may be appointed by the Court in this behalf within **five days** of presenting the list of witnesses under sub-rule (1).

Comments

- (1) Under the Code, parties are entitled at any time after the institution of the suit to obtain by an application to the court summonses to persons whose attendance is required either to give evidence or to produce documents. This is generally done after the issues have been framed and matters relating to discovery and inspection have been completed. In practice, the application for summoning the witnesses must be made at the earliest opportunity so that sufficient time may be left for service before the date fixed for hearing of the suit.

RULE 1A. PRODUCTION OF WITNESSES WITHOUT SUMMONS

A Subject to the provisions of sub-rule (3) of rule 1, any party to the suit may, without applying for summons under rule 1, bring any witness to give evidence or to produce documents.

Comments

1. In this case parties are themselves responsible for bringing their witness to court because they would be in a better position to procure their attendance and that summons should be issued in very rare cases. However particularly in rural areas a witness who appears to support the case of a party without being summoned is looked upon with suspicion and his detachment and impartiality are not considered above question.

RULE 2. EXPENSES OF WITNESS TO BE PAID INTO COURT ON APPLYING FOR SUMMONS

- (1) The party applying for a summons shall, before the summons is granted and within a period to be fixed '[which shall not be later than seven days from the date of making applications under sub-rule (4) of rule 1] pay into Court such a sum of money as appears to the Court to be sufficient to defray the travelling and other expenses of the person summoned in passing to and from the Court in which he is required to attend, and for one day's attendance.
- (2) Experts.—In determining the amount payable under this rule, the Court may, in the case of any person summoned to give evidence as an expert, allow reasonable remuneration for the time occupied both in giving

1 Ins. by Act 46 of 1999, s. 25 (w.e.f. 7-2002).



evidence and in performing any work of an expert character necessary for the case.

- (3) Scale of expenses.—Where the Court is subordinate to a High Court, regard shall be had, in fixing the scale of such expenses, to any rules made in that behalf.

²[(4) Expenses to be directly paid to witnesses.—Where the summons is served directly by the party on a witness, the expenses referred to in sub-rule (1) shall be paid to the witness by the party or his agent.]

RULE 3. TENDER OF EXPENSES TO WITNESS

The sum so paid into Court shall be tendered to the person sum-moned, at the time of serving the summons, if it can be served personally.

RULE 4. PROCEDURE WHERE INSUFFICIENT SUM PAID IN

- (1) Where it appears to the Court or to such officer as it appoints in this behalf that the sum paid into Court is not sufficient to cover such expenses or reasonable remuneration, the Court may direct such further sum to be paid to the person summoned as appears to be necessary on that account, and, in case of default in payment, may order such sum to be levied by attachment and sale of the movable property of the party obtaining the summons, or the Court may discharge the person summoned without requiring him to give evidence; or may both order such levy and discharge such person as aforesaid.
- (2) Expenses of witnesses detained more than one day.—Where it is necessary to detain the person summoned for a longer period than one day, the Court may, from time to time, order the party at whose instance he was summoned to pay into Court such sum as is sufficient to defray the expenses of his detention for such further period, and, in default of such deposit being made, may order such sum to be levied by attachment and sale of the movable property of such party; or the Court may discharge the person summoned without requiring him to give evidence; or may both order such levy and discharge such person as aforesaid.

RULE 5. TIME, PLACE AND PURPOSE OF ATTENDANCE TO BE SPECIFIED IN SUMMONS

Every summons for the attendance of a person to give evidence or to produce a document shall specify the time and place at which he is required to attend, and also whether his attendance is required for the purpose of giving evidence or to produce a document or for both purposes; and any particular document, which the person summoned is called on to produce shall be described in the summons with reasonable accuracy.

RULE 6. SUMMONS TO PRODUCE DOCUMENT

Any person may be summoned to produce a document, without being summoned to give evidence; and any person summoned merely to produce a document shall be deemed to have complied with the summons if he causes such document to be produced instead of attending personally to produce the same.

RULE 7. POWER TO REQUIRE PERSONS PRESENT IN COURT TO GIVE EVIDENCE OR PRODUCE DOCUMENT

Any person present in Court may be required by the Court to give evidence or to produce any document then and there in his possession or power.

RULE 7A. SUMMONS GIVEN TO THE PARTY FOR SERVICE

- (1) The Court may, on the application of any party for the issue of a summons for the attendance of any person, permit such party to effect service of such summons on such person and shall, in such a case, deliver the summons to such party for service.
- (2) The service of such summons shall be effected by or on behalf of such party by delivering or tendering to the witness personally a copy thereof signed by the Judge or such officer of the Court as he may appoint in this behalf and sealed with the seal of the Court.
- (3) The provisions of rules 16 and 18 of Order V shall apply to a summons personally served under this rule as if the person effecting service were a serving officer.
- (4) If such summons, when tendered, is refused or if the person served refuses to sign and acknowledgement of

service or for any reason such summons cannot be served personally, the Court shall, on the application of the party, re-issue such summons to be served by the Court in the same manner as a summons to a defendant.

- (5) Where a summons is served by a party under this rule, the party shall not be required to pay the fees otherwise chargeable for the service of summons.]

RULE 8. SUMMONS HOW SERVED

Every summons ³[under this Order, not being a summons delivered to a party for service under rule 7A,] shall be served as nearly as may be in the same manner as a summons to a defendant and the rules in Order V as to proof of service shall apply in the case of all summonses served under this rule.

RULE 9. TIME FOR SERVING SUMMONS

Service shall in all cases be made a sufficient time before the time specified in the summons for the attendance of the person summoned, to allow him a reasonable time for preparation and for travelling to the place at which his attendance is required.

RULE 10. PROCEDURE WHERE WITNESS FAILS TO COMPLY WITH SUMMONS

⁴[(1) Where a person has been issued either to attend to give evidence or to produce a document, fails to attend or to produce the document in compliance with such summons, the Court—

- (a) shall, if the certificate of the serving officer has not been verified by the affidavit, or if service of the summons has affected by a party or his agent, or

- (b) may, if the certificate of the serving officer has been so verified,

examine on oath the serving officer or the party or his agent, as the case may be, who has effected service, or cause him to be so examined by any Court, touching the service or non-service of the summons.]

- (2) Where the Court sees **reason to believe** that such evidence or production is material, and that such person has, without lawful excuse, failed to attend or to produce the document in compliance with such summons or has intentionally avoided service, it may issue a proclamation requiring him to attend to give evidence or to produce the document at a time and place to be named therein; and a copy of such proclamation shall be affixed on the outer door or other conspicuous part of the house in which he ordinarily resides.

- (3) In lieu of or at the time of issuing such proclamation, or at any time afterwards, the Court may, in its discretion, issue a warrant, either with or without bail, for the arrest of such person, and may make an order for the attachment of his property to such amount as it thinks fit, not exceeding the amount of the costs of attachment and of any fine which may be imposed under rule 12:

Provided that no Court of Small Causes shall make an order for the attachment of immovable property.

Comments

- a. Witnesses who willfully avoid service of summons or attendance after service, the court has ample powers under section 32 and Order XVI, Rules 10 to 13 of the Code. Under Section 32, the attendance of a witness to whom a summons has been issued may be compelled by (a) the issue of a warrant for his arrest, (b) the attachment and sale of his property, (c) a fine not exceeding Rs. 500 and (d) ordering him to furnish security for his or in default committing him to civil prison.

The procedure to be followed in the case of a witness who fails to comply with the court's process is laid down in Order XVI, Rules 10 to 13. Under Rule 12 the court has power in certain cases to impose a fine upto Rs. 500 upon a witness who has failed to appear or failed to satisfy the court that he had a lawful cause for his absence.

RULE 11. IF WITNESS APPEARS ATTACHMENT MAY BE WITHDRAWN

Where, at any time after the attachment of his property, such person appears and satisfies the Court,—

- (a) that he did not, without lawful excuse, fail to comply with the summons or intentionally avoid service, and,
(b) where he has failed to attend at the time and place named in a proclamation issued under the last preceding

³ Subs. by s. 66, ibid., for certain words (w.e.f. 1-2-1977).

⁴ Subs. by s. 66, ibid., for sub-rule (1) (w.e.f. 1-2-1977).



rule, that he had no notice of such proclamation in time to attend,

the Court shall direct that the property be released from attachment, and shall make such order as to the costs of the attachment as it thinks fit.

RULE 12. PROCEDURE IF WITNESS FAILS TO APPEAR

- (1) The Court may, where such person does not appear, or appears but fails so to satisfy the Court, impose upon him such fine not exceeding **five hundred rupees** as it thinks fit, having regard to his condition in life and all the circumstances of the case, and may order his property, or any part thereof, to be attached and sold or, if already attached under rule 10, to be sold for the purpose of satisfying all costs of such attachment, together with the amount of the said fine, if any:

Provided that, if the person whose attendance is required pays into Court the costs and fine aforesaid, the Court shall order the property to be released from attachment.

- (2) Notwithstanding that the Court has not issued a proclamation under sub-rule (2) of rule 10, nor issued a warrant nor ordered attachment under sub-rule (3) of that rule, the Court may impose fine under sub-rule (1) of this rule after giving notice to such person to show cause why the fine should not be imposed.

RULE 13. MODE OF ATTACHMENT

The provisions with regard to the attachment and sale of property in the execution of a decree shall, so far as they are applicable, be deemed to apply to any attachment and sale under this Order as if the person whose property is so attached were a judgment-debtor.

RULE 14. COURT MAY OF ITS OWN ACCORD SUMMON AS WITNESSES STRANGERS TO SUIT

Subject to the provisions of this Code as to attendance and appearance and to any law for the time being in force, where the Court at any time thinks it necessary to examine any person, including a party to the suit and not called as a witness by a party to the suit, the Court may, of its own motion, cause such person to be summoned as a witness to give evidence, or to produce any document in his possession, on a day to be appointed, and may examine him as a witness or require him to produce such document.

Comment

1. However, few of the times, a witness named in the list for some reason may not be available. In such cases a party may desire to examine another witness who might be available but whose name might not have been included in the list of witnesses. Therefore in this case rule 14, allows a party to call a witness at any time subject to the discretion of court where the court decides whether a witness whose name is not included in the list should be allowed to be examined or whether a case should be adjourned to enable a party to call such a witness. It is to the good sense of the court to decide every application leading additional evidence on it's own merits. The court should however in all cases be required to ask the party to give an explanation why the evidence of witnesses other than those mentioned in the list is required.

RULE 15. DUTY OF PERSONS SUMMONED TO GIVE EVIDENCE OR PRODUCE DOCUMENT

Subject as last aforesaid, whoever is summoned to appear and give evidence in a suit shall attend at the time and place named in the summons for that purpose, and whoever is summoned to produce a document shall either attend to produce it, or cause it to be produced, at such time and place.

RULE 16. WHEN THEY MAY DEPART

- (1) A person so summoned and attending shall, unless the Court otherwise directs, attend at each hearing until the suit has been disposed of.
- (2) On the application of either party and the payment through the Court of all necessary expenses (if any), the Court may require any person so summoned and attending to furnish security to attend at the next or any other hearing or until the suit is disposed of and, in default of his furnishing such security, may order him to be detained in the civil prison.

RULE 17. APPLICATION OF RULES 10 TO 13

The provisions of rules 10 to 13 shall, so far as they are applicable, be deemed to apply to any person who having attended in compliance with a summons departs, without lawful excuse, in contravention of rule 16.

RULE 18. PROCEDURE WHERE WITNESS APPREHENDED CANNOT GIVE EVIDENCE OR PRODUCE DOCUMENT

Where any person arrested under a warrant is brought before the Court in custody and cannot, owing to the absence of the parties or any of them, give the evidence or produce the document which he has been summoned to give or produce, the court may require him to give reasonable bail or other security for his appearance at such time and place as it thinks fit, and, on such bail or security being given, may release him, and, in default of his giving such bail or security, may order him to be detained in the civil prison.

RULE 19. NO WITNESS TO BE ORDERED TO ATTEND IN PERSON UNLESS RESIDENT WITHIN CERTAIN LIMITS

No one shall be ordered to attend in person to give evidence unless he resides—

- (a) within the local limits of the Court's ordinary jurisdiction, or
- (b) without such limits but at a place less than ⁵[one hundred] or (where there is railway or steamer communication or other established public conveyance for five-sixths of the distance between the place where he resides and the place where the Court is situate) less than ⁶[five hundred kilometres] distance from the court-house:

⁷[**Provided** that where transport by air is available between the two places mentioned in this rule and the witness is paid the fare by air, he may be ordered to attend in person.]

RULE 20. CONSEQUENCE OF REFUSAL OF PARTY TO GIVE EVIDENCE WHEN CALLED ON BY COURT

Where any party to a suit present in Court refuses, without lawful excuse, when required by the Court, to give evidence or to produce any document then and there in his possession or power, the Court may pronounce judgment against him or make such order in relation to the suit as it thinks fit.

RULE 21. RULES AS TO WITNESSES TO APPLY TO PARTIES SUMMONED

Where any party to a suit is required to give evidence or to produce a document, the provisions as to witnesses shall apply to him so far as they are applicable.

⁵ Subs. by Act 104 of 1976, s. 66, for "fifty" (w.e.f. 1-2-1977).

⁶ Subs. by s. 66, *ibid.*, for "two hundred miles" (w.e.f. 1-2-1977).

⁷ The proviso added, by s. 66, *ibid.* (w.e.f. 1-2-1977).



CIVIL PROCEDURE CODE, 1908

ORDER XXVI

COMMISSIONS

COMMISSIONS TO EXAMINE

WITNESSES

RULE 1. CASES IN WHICH COURT MAY ISSUE COMMISSION TO EXAMINE WITNESS

Any Court may in any suit issue a commission for the examination on interrogatories or otherwise of any person resident within the local limits of its jurisdiction who is exempted under this Code from attending the Court or who is from **sickness or infirmity unable to attend it**:

¹[**Provided** that a commission for examination on interrogatories shall not be issued unless the Court, for reasons to be recorded, thinks it necessary so to do.]

Explanation.—The Court may, for the purpose of this rule, accept a certificate purporting to be signed by a registered medical practitioner as evidence of the sickness or infirmity of any person, without calling the medical practitioner as a witness.]

RULE 2. ORDER FOR COMMISSION

An order for the issue of a commission for the examination of a witness may be made by the Court either of its own motion or on the application, supported by affidavit or otherwise, of any party to the suit or of the witness to be examined.

RULE 3. WHERE WITNESS RESIDES WITHIN COURT'S JURISDICTION

A commission for the examination of a person who resides within the local limits of the jurisdiction of the Court issuing the same may be issued to any person whom the Court thinks fit to execute it.

RULE 4. PERSONS FOR WHOSE EXAMINATION COMMISSION MAY ISSUE

(1) Any Court may in any suit issue a commission ²[for the examination on interrogatories or otherwise of—]

- (a) any person resident beyond the local limits of its jurisdiction;
- (b) any person who is about to leave such limits before the date on which he is required to be examined in Court; and
- (c) ³[any person in the service of the Government] who cannot in the opinion of the Court, attend without detriment to the public service:

⁴[**Provided** that where, under rule 19 of Order XVI, a person cannot be ordered to attend a Court in person, a commission shall be issued for his examination if his evidence is considered necessary in the interests of justice:

Provided further that a commission for examination of such person on interrogatories shall not be issued unless the Court, for reasons to be recorded, thinks it necessary so to do.]

1 Ins. by Act 104 of 1976, s. 75 (w.e.f. 1-2-1977).

2 Subs. by s. 75, ibid., for “for the examination of” (w.e.f. 1-2-1977).

3 Subs. by the A.O 1937, for “any civil or military officer of the Government”.

4 Ins. by Act 104 of 1976, s. 75 (w.e.f. 1-2-1977).

- (2) Such commission may be issued to any Court, not being a High Court, within the local limits of whose jurisdiction such person resides, or to any pleader or other person whom the Court issuing the commission may appoint.
- (3) The Court on issuing any commission under this rule shall direct whether the commission shall be returned to itself or to any subordinate Court.

5[RULE 4A. COMMISSION FOR EXAMINATION OF ANY PERSON RESIDENT WITHIN THE LOCAL LIMITS OF THE JURISDICTION OF THE COURT]

Notwithstanding anything contained in these rules, any court may, in the interest of justice or for the expeditious disposal of the case or for any other reason, issue commission in any suit for the examination, on interrogatories or otherwise, of any person resident within the local limits of its jurisdiction, and the evidence so recorded shall be read in evidence.]

RULE 5. COMMISSION OR REQUEST TO EXAMINE WITNESS NOT WITHIN INDIA

Where any Court to which application is made for the issue of a commission for the examination of a person residing at any place not within ⁶[India] is satisfied that the evidence of such person is necessary, the Court may issue such commission or a letter of request.

RULE 6. COURT TO EXAMINE WITNESS PURSUANT TO COMMISSION

Every Court receiving a commission for the examination of any person shall examine him or cause him to be examined pursuant thereto.

RULE 7. RETURN OF COMMISSION WITH DEPOSITIONS OF WITNESSES

Where a commission has been duly executed, it shall be returned, together with the evidence taken under it, to the Court from which it was issued, unless the order for issuing the commission has otherwise directed, in which case the commission shall be returned in terms of such order; and the commission and the returned thereto and the evidence taken under it shall ⁷[(subject to the provisions of rule 8)] from part of the record of the suit.

RULE 8. WHEN DEPOSITIONS MAY BE READ IN EVIDENCE

Evidence taken under a commission shall not be read as evidence in the suit without the consent of the party against whom the same is offered, unless—

- (a) the person who gave the evidence is beyond the jurisdiction of the Court, or dead or unable from sickness or infirmity to attend to be personally examined, or exempted from personal appearance in Court, or is a ⁸[person in the service of the Government] who cannot, in the opinion of the Court, attend without detriment to the public service, or
- (b) the Court in its discretion dispenses with the proof of any of the circumstances mentioned in clause (a) and authorizes the evidence of any person being read as evidence in the suit, notwithstanding proof that the cause for taking such evidence by commission has ceased at the time of reading the same.

COMMISSIONS FOR LOCAL INVESTIGATIONS

RULE 9. COMMISSIONS TO MAKE LOCAL INVESTIGATIONS

In any suit in which the Court deems a local investigation to be requisite or proper for the purpose of elucidating any matter in dispute, or of ascertaining the market-value of any property, or the amount of any mesne profits or damages or annual net profits, the Court may issue a commission to such person as it thinks fit directing him to make such investigation and to report thereon to the Court:

Provided that, where the State Government has made rules as to the persons to whom such commission shall be issued, the Court shall be bound by such rules.

5 Ins. by Act 46 of 1999, s. 29 (w.e.f. 1-7-2002).

6 Subs. by Act 2 of 1951, s. 3, for “the States”.

7 Subs. by Act 104 of 1976, s. 75, for certain words (w.e.f. 1-2-1977).

8 Subs. by the A.O. 1937, for “civil or military officer of the Government”.



RULE 10. PROCEDURE OF COMMISSIONER

- (1) The Commissioner, after such local inspection as he deems necessary and after reducing to writing the evidence taken by him, shall return such evidence, together with his report in writing signed by him, to the Court.
- (2) Report and depositions to be evidence in suit. Commissioner may be examined in person.—The report of the Commissioner and the evidence taken by him (but not the evidence without the report) shall be evidence in the suit and shall form part of the record; but the Court or, with the permission of the Court, any of the parties to the suit may examine the Commissioner personally in open Court touching any of the matters referred to him or mentioned in his report, or as to his report, or as to the manner in which he has made the investigation.
- (3) Where the Court is for any reason dissatisfied with the proceedings of the Commissioner, it may direct such further inquiry to be made as it shall think fit.

⁹[Commissions for scientific investigation, performance of ministerial act and sale of movable property

RULE 10A. COMMISSION FOR SCIENTIFIC INVESTIGATION

- (1) Where any question arising in a suit involves any scientific investigation which cannot, in the opinion of the Court, be conveniently conducted before the Court, the Court may, if it thinks it necessary or expedient in the interests of justice so to do, issue a commission to such person as it thinks fit, directing him to inquire into such question and report thereon to the Court.
- (2) The provisions of rule 10 of this Order shall, as far as may be, apply in relation to a Commissioner appointed under this rule as they apply in relation to a Commissioner appointed under rule 9.

RULE 10B. COMMISSION FOR PERFORMANCE OF A MINISTERIAL ACT

- (1) Where any question arising in a suit involves the performance of any ministerial act which cannot, in the opinion of the Court, be conveniently performed before the Court, the Court may, if for reasons to be recorded, it is of opinion that it is necessary or expedient in the interests of justice so to do, issue a commission to such person as it thinks fit, directing him to perform that ministerial act and report thereon to the Court.
- (2) The provisions of rule 10 of this Order shall apply in relation to a commissioner appointed under this rule as they apply in relation to a Commissioner appointed under rule 9.

RULE 10C. COMMISSION FOR THE SALE OF MOVABLE PROPERTY

- (1) Where, in any suit, it becomes necessary to sell any movable property which is in the custody of the Court pending the determination of the suit and which cannot be conveniently preserved, the Court may, if, for reasons to be recorded, it is of opinion that it is necessary or expedient in the interests of justice so to do, issue a commission to such person as it thinks fit, directing him to conduct such sale and report thereon to the Court.
- (2) The provisions of rule 10 of this Order shall apply in relation to a Commissioner appointed under this rule as they apply in relation to a Commissioner appointed under rule 9.
- (3) Every such sale shall be held, as far as may be, in accordance with the procedure prescribed for the sale of movable property in execution of a decree.]

COMMISSIONS TO EXAMINE ACCOUNTS

RULE 11. COMMISSION TO EXAMINE OR ADJUST ACCOUNTS

In any suit in which an examination or adjustment of the accounts is necessary, the Court may issue a commission to such person as it thinks fit directing him to make such examination or adjustment.

RULE 12. COURT TO GIVE COMMISSIONER NECESSARY INSTRUCTIONS

- (1) The Court shall furnish the Commissioner with such part of the proceedings and such instructions as appear necessary, and the instructions shall distinctly specify whether the commissioner is merely to transmit the

⁹ Ins. by Act 104 of 1976, s. 75 (w.e.f. 1-2-1977).

proceedings which he may hold on the inquiry, or also to report his own opinion on the point referred for his examination.

- (2) Proceedings and report to be evidence. Court may direct further inquiry.—The proceedings and report (if any) of the Commissioner shall be evidence in the suit, but where the Court has reason to be dissatisfied with them, it may direct such further inquiry as it shall think fit.

COMMISSIONS TO MAKE PARTITIONS

RULE 13. COMMISSION TO MAKE PARTITION OF IMMOVABLE PROPERTY

Where a preliminary decree for partition has been passed, the Court may, in any case not provided for by section 54, issue a commission to such person as it thinks fit to make the partition or separation according to the rights as declared in such decree.

RULE 14. PROCEDURE OF COMMISSIONER

- (1) The Commissioner shall, after such inquiry as may be necessary, divide the property into as many shares as may be directly by the order under which the commission was issued, and shall allot such shares to the parties, and may, if authorised thereto by the said order, award sums to be paid for the purpose of equalizing the value of the shares.
- (2) The commissioner shall then prepare and sign a report or the Commissioners (where the commission was issued to more than one person and they cannot agree) shall prepare and sign separate reports appointing the share of each party and distinguishing each share (if so directed by the said order) by metes and bounds. Such report or reports shall be annexed to the commission and transmitted to the Court; and the Court, after hearing any objections which the parties may make to the report or reports, shall confirm, vary or set aside the same.
- (3) Where the Court confirms or varies the report or reports it shall pass a decree in accordance with the same as confirmed or varied; but where the Court sets aside the report or reports it shall either issue a new commission or make such other order as it shall think fit.

GENERAL PROVISIONS

RULE 15. EXPENSES OF COMMISSION TO BE PAID INTO COURT

Before issuing any commission under this Order, the Court may order such sum (if any) as it thinks reasonable for the expenses of the commission to be, within a time to be fixed, paid into Court by the party at whose instance or for whose benefit the commission is issued.

RULE 16. POWERS OF COMMISSIONERS

Any commissioner appointed under this Order may, unless otherwise directed by the order of appointment,—

- (a) examine the parties themselves and any witness whom they or any of them may produce, and any other person whom the Commissioner thinks proper to call upon to give evidence in the matter referred to him;
- (b) call for and examine documents and other things relevant to the subject of inquiry;
- (c) at any reasonable time enter upon or into any land or building mentioned in the order.

¹⁰RULE 16A. QUESTIONS OBJECTED TO BEFORE THE COMMISSIONER

- (1) Where any question put to a witness is objected to by a party or his pleader in proceedings before a Commissioner appointed under this Order, the Commissioner shall take down the question, the answer, the objections and the name of the party or, as the case may be, the pleader so objecting:

Provided that the Commissioner shall not take down the answer to a question which is objected to on the ground of privilege but may continue with the examination of the witness, leaving the party to get the question of privilege decided by the Court, and, where the Court decides that there is no question of privilege, the witness may be recalled by the Commissioner and examined by him or the witness may be examined by the

¹⁰ Ins. by Act 104 of 1976, s. 75 (w.e.f. 1-2-1977).



Court with regard to the question which was objected to on the ground of privilege.

- (2) No answer taken down under sub-rule (1) shall be read as evidence in the suit except by the order of the Court.]

RULE 17. ATTENDANCE AND EXAMINATION OF WITNESSES BEFORE COMMISSIONER

- (1) The provisions of this Code relating to the summoning, attendance and examination of witnesses, and to the remuneration of, and penalties to be imposed upon, witnesses, shall apply to persons required to give evidence or to produce documents under this Order whether the commission in execution of which they are so required has been issued by a Court situate within or by a Court situate beyond the limits of ¹¹[India], and for the purposes of this rule the Commissioner shall be deemed to be a Civil Court:

¹²[Provided that when the Commissioner is not a Judge of a Civil Court, he shall not be competent to impose penalties; but such penalties may be imposed on the application of such Commissioner by the Court by which the commission was issued.]

- (2) A Commissioner may apply to any Court (not being a High Court) within the local limits or whose jurisdiction a witness resides for the issue of any process which he may find it necessary to issue to or against such witness, and such Court may, in its discretion, issue such process as it considers reasonable and proper.

RULE 18. PARTIES TO APPEAR BEFORE COMMISSIONER

- (1) Where a commission is issued under this Order, the Court shall direct that the parties to the suit shall appear before the Commissioner in person or by their agents or pleaders.
- (2) Where all or any of the parties do not so appear, the Commissioner may proceed in their absence.

¹³[RULE 18A. APPLICATION OF ORDER TO EXECUTION PROCEEDINGS]

The provisions of this Order shall apply, so far as may be, to proceedings in execution of a decree or order.

RULE 18B. COURT TO FIX A TIME FOR RETURN OF COMMISSION

The Court issuing a commission shall fix a date on or before which the commission shall be returned to it after execution, and the date so fixed shall not be extended except where the Court, for reasons to be recorded, is satisfied that there is sufficient cause for extending the date.]

¹⁴[COMMISSIONS ISSUED OF THE INSTANCE OF FOREIGN TRIBUNALS]

RULE 19. CASES IN WHICH HIGH COURT MAY ISSUE COMMISSION TO EXAMINE WITNESS

- (1) If a High Court is satisfied.—
- that a foreign court situated in a foreign country wishes to obtain the evidence of a witness in any proceeding before it,
 - that the proceeding is of a civil nature, and
 - that the witness is residing within the limits of the High Court's appellate jurisdiction,
- it may, subject to the provisions of rule 20, issue a commission for the examination of such witness.
- (2) Evidence may be given of the matters specified in clause (a), (b) and (c) of sub-rule (1)—
- by a certificate signed by the consular officer of the foreign country of the highest rank in India and transmitted to the High Court through the Central Government, or
 - by a letter of request issued by the foreign Court and transmitted to the High Court through the Central Government, or
 - by a letter of request issued by the foreign court and produced before the High Court by a party to the

11 Subs. by Act 2 of 1951, s. 3, for "the States".

12 Ins. by Act 104 of 1976, s. 75 (w.e.f. 1-2-1977).

13 Ins. by Act 104 of 1976, s. 75 (w.e.f. 1-2-1977).

14 Ins. by Act 10 of 1932, s. 3.

proceeding.

RULE 20. APPLICATION FOR ISSUE OF COMMISSION

The High Court may issue a commission under rule 19—

- (a) upon application by a party to the proceeding before the foreign court, or
- (b) upon an application by a law officer of the State Government acting under instructions from the State Government.

RULE 21. TO WHOM COMMISSION MAY BE ISSUED

A commission under rule 19 may be issued to any Court within the local limits of whose jurisdiction the witness resides, or ¹⁵*** the witness resides within the local limits of ¹⁶[the ordinary original civil jurisdiction of the High Court], to any person whom the Court thinks fit to execute the commission.

RULE 22. ISSUE, EXECUTION AND RETURN OF COMMISSIONS, LAND TRANSMISSION OF EVIDENCE TO FOREIGN COURT

The provisions of rules 6, 15, ¹⁷[sub-rule (1) of rule 16A, 17, 18 and 18B] of this Order in so far as they are applicable shall apply to the issue, execution and return of such commissions, and when any such commission has, been duly executed it shall be returned, together with the evidence taken under it, to the High Court, which shall forward it to the Government General in Council along with the letter of request for transmission to the foreign court.]

¹⁵ The words “the high Court is established under the Indian high Courts Act 1861, or the Government of India Act, 1915, and” omitted by the A.O. 1937.

¹⁶ Subs. *ibid.*, for “its ordinary original civil jurisdiction”.

¹⁷ Subs. by Act 104 of 1976, s. 75, for “16, 17 and 18” (w.e.f 1-2-1977).



Chapter XIII

Disposal of Cases and Pronouncement of Orders



RULE 99. DISPOSAL OF CASES

On receipt of an application, petition, appeal etc, the Appellate Tribunal, after giving the parties a reasonable opportunity of being heard, pass such orders thereon as it thinks fit:

Provided that the Appellate Tribunal, after considering an appeal, may summarily dismiss the same ^{does not admit the case}, for reasons to be recorded, if the Appellate Tribunal is of opinion that there are no sufficient grounds for proceedings therewith.

RULE 100. OPERATIVE PORTION OF THE ORDER

All orders or directions of the Bench shall be stated in **clear and precise terms in the last paragraph of the order**.

RULE 101. CORRECTIONS

Every Member of the Bench who has prepared the order shall affix his initials at the bottom of each page and under all corrections.

RULE 102. POWER TO IMPOSE COSTS

The Appellate Tribunal may, in its discretion, pass such order in respect of imposing costs on the defaulting party as it may deem fit.

RULE 103. PRONOUNCEMENT OF ORDER also read section 113 of CGST Act

- (1) The Appellate Tribunal, after hearing the applicant and respondent, shall make and pronounce an order either at once or, as soon as thereafter as may be practicable **but not later than thirty days from the final hearing excluding vacations or holidays**.
- (2) Every order of the Appellate Tribunal shall be in writing and shall be signed and dated by the President or Member or Members constituting the Bench which heard the case and pronounced the order.
- (3) A certified copy of every order passed by the Appellate Tribunal shall be given to the parties.
- (4) The Appellate Tribunal, may transmit order made by it to any **court for enforcement**, on application made by either of the parties to the order or suo motu.
- (5) Every order or judgment or notice shall bear the seal of the Appellate Tribunal.

RULE 104. PRONOUNCEMENT OF ORDER BY ANY ONE MEMBER OF THE BENCH

- (1) Any Member of the Bench may pronounce the order for and on behalf of the Bench.
- (2) When an order is pronounced under this rule, the Court officer shall make a note in the order sheet, that the order of the Bench consisting of President or Members was pronounced in open court on behalf of

the Bench.

RULE 105. AUTHORISING ANY MEMBER TO PRONOUNCE ORDER

- (1) If the Members of the Bench who heard the case are not readily available or have ceased to be Members of the Appellate Tribunal, the President may authorise any other Member to pronounce the order on his behalf after being satisfied that the order has been duly prepared and signed by all the Members who heard the case.
- (2) The order pronounced by the Member so authorised shall be deemed to be duly pronounced.
- (3) The Member so authorised for pronouncement of the order shall affix his signature in the order sheet of the case stating that he has pronounced the order as provided in this rule.
- (4) If the order cannot be signed by reason of death, retirement or resignation or for any other reason by anyone of the Members of the Bench who heard the case, **it shall be deemed to have been released from part heard and listed afresh for hearing.**

RULE 106. RECUSAL

- (1) For the purpose of maintaining the high standards and integrity of the Appellate Tribunal, the President or a Member of the Appellate Tribunal shall recuse himself-
 - (a) in any case involving persons with whom the President or the Member has or had a personal, family or professional relationship;
 - (b) in any case concerning which the President or the Member has previously been called upon in another capacity, including as advisor, representative, expert or witness; or
 - (c) if there exist other circumstances such as to make the President or the Member's participation seem inappropriate.
- (2) The President or any Member recusing himself may record reasons for recusal:
Provided that no party to the proceedings or any other person shall have a right to know the reasons for recusal by the President or the Member in the case.

RULE 107. ENLARGEMENT OF TIME

Where any period is fixed by or under these rules, or granted by Appellate Tribunal for the doing of any act, or filing of any document or representation, the Appellate Tribunal may, in its discretion from time to time in the interest of justice and for reasons to be recorded, enlarge such period, even though the period fixed by or under these rules or granted by the Appellate Tribunal may have expired.

RULE 108. RECTIFICATION OF ORDER also read section 113(3) of CGST Act

- (1) Any clerical mistakes in any order of the Appellate Tribunal or error therein arising from any accidental slip or omission may, at any time, be corrected by the Appellate Tribunal on its own motion or on application of any party by way of rectification.
- (2) An application under sub-rule (1) shall be made online which shall include all the information as prescribed in **GSTAT FORM-01** within one month from the date of the final order for rectification.

Section 113(3): *The Appellate Tribunal may amend any order passed by it under section 113(1) so as to rectify any error apparent on the face of the record, if such error is noticed by it on its own accord, or is brought to its notice by the Commissioner or the Commissioner of State tax or the Commissioner of the Union territory tax or the other party to the appeal within a period of 3 months from the date of the order.*

Provided that no amendment which has the effect of enhancing an assessment or reducing a refund or input tax credit or otherwise increasing the liability of the other party, shall be made under this sub-section, unless the party has been given an opportunity of being heard.

RULE 109. GENERAL POWER TO AMEND

The Appellate Tribunal may, within a period of **thirty days from the date of completion of pleadings**, and on such terms as to costs or otherwise, as it may think fit, amend any defect or error in any proceeding before it;



and all necessary amendments shall be made for the **purpose of determining the real question or issue raised by or depending on such proceeding.**

RULE 110. MAKING OF ENTRIES BY COURT OFFICER

Immediately on pronouncement of an order by the Bench, the Court officer shall make necessary endorsement on the case file regarding the date of such pronouncement, the nature of disposal and the constitution of the Bench pronouncing the order and he shall also make necessary entries in the court diary which shall include all the information as specified in **GSTAT CDR-02** maintained by him.

RULE 111. TRANSMISSION OF ORDER BY THE COURT OFFICER

- (1) The **Court officer** shall immediately on pronouncement of order, transmit the order with the case file to the Deputy Registrar or Assistant Registrar.
- (2) On receipt of the order from the Court officer, the Deputy Registrar or Assistant Registrar shall after due scrutiny, satisfy himself that the provisions of these rules have been duly complied with and in token thereof affix his initials with date on the outer cover of the order.
- (3) The Deputy Registrar or Assistant Registrar shall thereafter cause to transmit the case file and the order to the Registrar for taking steps to prepare copies and their communication to the parties.

RULE 112. FORMAT OF ORDER

- (1) All orders shall be neatly and fairly typewritten in double space on one side only on durable foolscap folio paper of metric A-4 size (30.5 cm long and 21.5 cm wide) with left side margin of 5 cm and right-side margin of 2.5 cm. Corrections, if any, in the order shall be carried out neatly and sufficient space may be left both at the bottom and at the top of each page of the order to make its appearance elegant.
- (2) Members constituting the Bench shall affix their **signatures in the order of their seniority from right to left.**

RULE 113. INDEXING OF CASE FILES AFTER DISPOSAL

After communication of the order to the parties or authorised representative, the official concerned shall arrange the records with pagination and prepare in the Index Sheet in Format prescribed by the Appellate Tribunal. He shall affix initials and then transmit the records with the Index initials to the records room.

RULE 114. COPIES OF ORDERS IN LIBRARY

- (1) The officer in charge of the Registry shall send copies of every final order to the library of the Appellate Tribunal.
- (2) Copies of all orders received in each month shall be kept at the library in a separate folder, arranged in the order of date of pronouncement, duly indexed and stitched.
- (3) At the end of every year, a consolidated index shall also be prepared and kept in a separate file in the library.
- (4) The order folders and the indices may be made available for reference in the library to the authorised representative.



Chapter XIV

Electronic Filing And Processing Of Appeals And Conduct Of Proceedings In The Appellate Tribunal In Hybrid Mode

◇◇◇

RULE 115. ELECTRONIC FILING AND PROCESSING OF APPEALS AND APPLICATIONS, ETC

- (1) Notwithstanding anything contained in the foregoing Chapters I to XIV, except as may be otherwise provided by order by the President.
- (2) Every appeal or application to be filed before the Appellate Tribunal shall be **uploaded electronically on the GSTAT portal**.
- (3) All appeals and applications filed before the Appellate Tribunal shall be **scrutinised and processed electronically** through the GSTAT portal and all notices, communications and summons shall be issued electronically and signed in the manner provided on the said portal.
- (4) All replies filed and documents that are or may be required to be presented before the Appellate Tribunal, either on the directions of the said Tribunal or otherwise, shall be signed, verified and uploaded electronically on the GSTAT portal.
- (5) All proceedings before the Appellate Tribunal shall be conducted through the GSTAT portal and all such proceedings shall be recorded on the said portal.
- (6) A summary of the final order ^{APL 04} passed by the Appellate Tribunal, or any bench thereof, in respect of any appeal shall be uploaded in the form specified in the CGST Rules for this purpose.
- (7) All hearings before the Appellate Tribunal may be conducted, either in the physical mode or upon the permission of the President, in the electronic mode.



Chapter XV

Miscellaneous



RULE 116. REGISTER OF APPEALS, PETITIONS, ETC

- (1) A Register in prescribed **GSTAT CDR-07** ^{Supreme Court} and **08** ^{High Court} shall be maintained in regard to appeals, petitions, etc., against the **orders of the Appellate Tribunal** to the Hon'ble Supreme Court and Hon'ble High Courts and necessary entries therein be promptly made by the judicial branch.
- (2) The register shall be placed for scrutiny by the President or Vice-President, as the case may be, in the first week of every month.

RULE 117. PLACING OF ORDER OF HON'BLE SUPREME COURT AND HON'BLE HIGH COURTS BEFORE THE APPELLATE TRIBUNAL

Whenever an interim or final order passed by the Hon'ble Supreme Court or Hon'ble High Courts in an appeal or other proceeding preferred against a decision of the Appellate Tribunal is received, the same shall forthwith be placed before the President and same Bench of Members for information and kept in the relevant case file and immediate attention of the Registrar shall be drawn to the directions requiring compliance. ^{where case is remanded by Court to Tribunal}

RULE 118. REGISTRAR TO ENSURE COMPLIANCE OF HON'BLE SUPREME COURT OR HON'BLE HIGH COURTS ORDERS

It shall be the duty of the Registrar to take **expeditious steps** to comply with the directions of the Hon'ble Supreme Court/Hon'ble High Courts in matters pertaining to the Appellate Tribunal.

RULE 119. FEES

- (1) In respect of the several matters, there shall be paid fees as prescribed in the Schedule of Fees appended to these rules:
Provided that no fee shall be payable or shall be liable to be collected on a petition or application filed or reference made by any departmental authority connected with a matter in question before the Appellate Tribunal.
- (2) In respect of every interlocutory application, there shall be paid fees as prescribed in Schedule of Fees of these rules:
Provided that no fee shall be payable or shall be liable to be collected on a petition or application filed or reference made by any departmental authority connected with a matter in question before the Appellate Tribunal.
- (3) In respect of a petition or appeal or application filed or references made before the Principal Bench or the Bench of the Appellate Tribunal, fees referred to in this Part shall be paid on GSTAT portal in the manner provided thereon.

RULE 120. AWARD OF COSTS IN THE PROCEEDINGS

- (1) Whenever the Appellate Tribunal deems fit, it may award cost for meeting the legal expenses of the respondent of defaulting party.



- (2) The Appellate Tribunal may in suitable cases direct appellant or respondent to bear the cost of litigation of the other side, and in case of abuse of process of court, impose exemplary costs on defaulting party.

RULE 121. DRESS FOR THE MEMBERS

The dress for the Members shall be such as the President may prescribe.

RULE 122. DRESS FOR THE PARTIES

Every authorised representative other than a relative or regular employee of a party shall appear before the Appellate Tribunal in his professional dress, if any, and, if there is no such dress —

- (a) if a male, in a close-collared black coat, or **in an open-collared black coat, with white shirt and black tie**; or
- (b) if a female, in a **black coat over a white sari or any other white dress**:

Provided that during the **summer** season from the **15th April to 31st August**, the authorised representatives may, when appearing before a Bench of the Appellate Tribunal, **dispense with the wearing of a black coat**.

Explanation. - For the purpose of this rule, the expression, "regular employee of a party" shall not include a departmental officer who is appointed as an authorised representative.

RULE 123. REMOVAL OF DIFFICULTIES AND ISSUANCE OF DIRECTIONS

Notwithstanding anything contained in the rules, wherever the rules are silent or no provisions have been made, the President may issue appropriate directions to remove difficulties and issue such orders or circulars to govern the situation or contingency that may arise in the working of the Appellate Tribunal.

RULE 124. INSPECTION OF THE STATE BENCHES

The President, or any Judicial or Technical Member of the Principal Bench, nominated by the President, shall have the authority to inspect the office and proceedings of the State Benches, as per procedure and rules for travel and inspection as decided by the President.



GSTAT FORM -01
[See rule 29 and 49]

Interlocutory Application to the Appellate Tribunal

1. GSTIN or Temporary Identification or Unique Identification Number –
2. Name of the appellant/applicant/respondent –
3. Address of the appellant/applicant/respondent –
4. **Original Appeal Number-** Date-
5. Date of last hearing –
6. Name of the representative –
7. **Purpose of the Interlocutory application** –
8. Whether the appellant or applicant or respondent wishes to be heard in person -
9. Statement of facts -
10. Grounds of application -
11. Prayer -

Place:
Date:

Signature
Name of the appellant or applicant or respondent
Designation or Status



GSTAT FORM -02 - ORDER SHEET
[See rule 54]

(in Appeal)
No..... Registrar
Appellate Tribunal

(Appellant)

Vs

(Respondent)

Sl. No., or
Order and date

Brief order, mentioning
Reference, if necessary

How complied
with and date of
compliance

1.

Form of Appeal presented by hand or
received by post or online from Appellant
on.....has been registered.

It is in order

It is not in order for the reasons stated.

1.

2.

3.

4.

For Deputy Registrar
or Assistant Registrar

2.

A copy of Order be
sent to the respondent or appellant

For Deputy Registrar
or Assistant Registrar

Dispatched on.....



Format of Indexing
[See rule 66 and 113]

1. Appeal No.-
2. Appellants' Name(s), (GSTIN, if any) and Address –
3. Respondent name(s), (GSTIN, if any) and Address –
4. No. of Order in Appeal –
5. Period of dispute –
6. Section under which original order passed –
7. State Jurisdiction –
8. Bench to which assigned and whether single member case-
9. Name of Members -
10. Date of Hearings -
11. Interim Order, if any with date –
12. Date of final appeal order -
13. Nature of order allowed, partly allowed or dismissed –
14. Remarks –



GSTAT FORM-03 - INSPECTION
[See rule 67]

Application to the Registrar for inspection of records

1. GSTIN/ Temporary Identification /Unique Identification Number –
2. Name of the appellant –
3. Address of the appellant –
4. Original Appeal/Order Number - Date-
5. Grounds of inspection –
6. Purpose of inspection –
7. Details of payment -
8. Detail of documents for inspection –
 - (i)
 - (ii)
 - (iii)
9. Remarks, if any -

Place:
Date:

Signature
(Name of the Applicant)
Designation or Status.



SCHEDULE OF FEES			
S.No.	Relevant Section/Rules	Nature of application / petition	Fees
1.	Rule 67 of GSTAT Procedural Rules 2025	Application for Inspection of Records	Rs.5000
2.	Rule 118(2) of GSTAT procedural Rules 2025	Interlocutory Applications	Rs.5000
3.	Rule 110(5) of CGST/SGST/UTGST Rules 2017	Appeals to GSTAT	As per rule
4.	Application under any other provisions specifically not mentioned herein above		Rs.5000
5.	Fee for obtaining certified true copy of final order passed to parties other than the concerned parties under Rule		Rs.5 per page



GSTAT FORM-04
(see rule 72)
Memorandum of appearance

To
The Registrar,
The Goods and Services Tax Appellate Tribunal

In the matter of Petitioner.
Vs.
.....Respondent
(Appeal No.of 20.....)

Sir,

Please take notice that I,, authorised representative/ practising Chartered Accountant/practising Cost Accountant/ legal practitioner, duly authorised to enter appearance, and do hereby enter appearance, on behalf of petitioner/ respondent/ Registrar/ Government of in the above-mentioned petition.

*A copy of the authorisation/vakalatnama issued by the Appellant or Respondent authorising me to enter appearance and to act for every purpose connected with the proceedings for the said party is enclosed, duly signed by me for identification.

Yours sincerely,

Dated day of

Address:

Enclosure: as aforesaid Tele No.:



GSTAT FORM-05

BEFORE THE GOODS AND SERVICES TAX APPELLATE TRIBUNAL
[See rule 6 and 81]

(Certification when deponent is unacquainted with the language of the affidavit or is blind or illiterate)

Contents of the affidavit were truly and audibly read over/translated into
language known to the deponent and he seems to have understood the same and affixed his
Left Thumb Impression/Signature/Mark.

(Signature)

Name and designation with date.



GSTAT FORM-06 - SUMMONS
BEFORE THE GOODS AND SERVICES TAX APPELLATE TRIBUNAL
[See rule 84(3)]

To,
.....

Whereas the Appellate Tribunal suo motu or on consideration of the request made by Shri/ Smt/ M/s(Appellant/Respondent) having been satisfied that production of the following documents or records under your control or custody is necessary for proper decision of the above case, you are hereby directed to cause production of the said documents/records before this Tribunal /forward duly authenticated copies thereof on or before theday of.....20.....

(Enter description of documents requisitioned)

“By Order of Appellate Tribunal”

Registrar.



GSTAT FORM-07
[See rule 93]
BEFORE THE GOODS AND SERVICES TAX APPELLATE TRIBUNAL

Appeal No..... of 20.....

Deposition of Petitioner's Witness or Respondent's Witness

1. Name :
2. Father's/Mother's/Husband's Name :
3. Age :
4. Occupation :
5. Place of Residence and address :
6. Name of the Officer administering the

Oath / affirmation :

7. Name of the Interpreter if any, duly

Sworn/ solemnly affirmed :

Duly sworn/ solemnly/ affirmed

Examination-in-chief: By

Date:

.....

Cross-examination: By

.....

Re-examination, if any:

.....

(Signature of the witness on each page)

Statement of witness as recorded was read over/translated to the witness, who admitted it to
be correct.

Signature of the Member of the Appellate Tribunal with date.



GSTAT FORM-08
[See rule 95]
CERTIFICATE OF DISCHARGE

Certified that appeared before this Appellate Tribunal as a witness/in/Appeal No.of 20....., on behalf of the appellant or respondent as Court witness on thisday of20..... and that he was relieved aton..... He was paid/not paid any T.A. and D.A. or allowance of Rs.....

Signature of the Registrar

(Seal of the Appellate Tribunal).

Date :



GSTAT CDR -02 - COURT DIARY
[See rule and 53 and 110]

Sl. No.	Appeal No.	Appellant or Respondent	Time at which sitting of Bench commenced	Time at which the Bench rose for lunch break	Time at which Bench re-assembled	Time at which the Bench finally rose for the day	Whether the judgement is dictated in the open court, if so by which Member and Which SPS or PA took dictation	If not, Member to whom the case is assigned for passing the order	Whether the matter is part-heard, if so the next date given for hearing	Whether order is reserved, if so, the date of pronouncement of the order	Whether matter is adjourned with date then the next date of hearing	Initials of Gazetted Officer	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14



GSTAT-CDR -03 - Register of Provisional Appeals
[See rule 59(a)]

Sl. No.	Prov. Appeal No.	Appellants' Name(s) and Address	Respondent name(s) and Address	No. of Order Appeal	State Jurisdiction	Appeal accepted or rejected with date	Payment of fee	Remarks
1	2	3	4	5	6	7	8	9

GSTAT- CDR -04- Register of Appeals
[See rule 59(b)]

Sl. No.	Appeal No.	Appellants' Name(s) and Address	Respondent name(s) and Address	No. of Order in Appeal	Period of dispute	Section under which original order passed	State Jurisdiction	Bench to which assigned and whether single member case	Interim Order, if any with date	Date of final appeal order	Nature of order allowed, partly allowed or dismissed	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13

GSTAT-CDR -05 - Register of Interlocutory Appeals
[See rule-59(c)]

Sl. No.	Original Appeal No.	No. of Interlocutory Appeal	Appellants' Name(s) and Address	Respondent Name(s) and Address	Bench for which application/ appeal filed	Date of order in interlocutory application	Order- whether allowed or dismissed, with date	Remarks
1	2	3	4	5	6	7	8	9



GSTAT-CDR -06- Register of Inspection

[See rule 71]

Sl. No.	No. of Application with date	Name of Applicant and Address	No. of Appeal related, if any	Application dismissed or allowed with date	Payment of Fee	Date of Inspection and conclusion	Signature of the applicant	Inspection Supervisory Officer	Remarks
1	2	3	4	5	6	7		8	9

**GSTAT CDR - 07-SUPREME COURT**

[See rule 116]

Court No.	No. of Appeal Before the GSTAT	No. of Order in Appeal	Name of the Applicant or Respondent	Date of dispatch of records to GSTAT	Date of receipt of records at GSTAT	Appeal dismissed or allowed with date	Interim Direction If any, with date	Final order in the appeal with date	Direction If any, for compliance by the Appellate Tribunal	Steps Taken for compliance	Remarks
1	2	3	4	5	6	7	8	9	10	11	12

GSTAT CDR -08 – HIGH COURT

[See rule 116]

Court No.	No. of Appeal Before the GSTAT	No. of Order in Appeal	Name of the Applicant or Respondent	Date of dispatch of records to GSTAT	Date of receipt of records at GSTAT	Appeal dismissed or allowed with date	Interim Direction If any, with date	Final order in the appeal with date	Direction If any, for compliance by the Appellate Tribunal	Steps Taken for compliance	Remarks
1	2	3	4	5	6	7	8	9	10	11	12

[F. No. A-50050/264/2024-GSTAT-DoR]

S.S.SHARDOOL, Registrar GST Appellate Tribunal



MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

New Delhi, the 26th November, 2024

S.O. 5063(E).—In exercise of the powers conferred by the sub-sections (1), (3) and (4) of section 109 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendation of the Goods and Services Tax Council, hereby makes the following amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue) published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (ii), vide number S.O.3048(E), dated the 31st July, 2024, namely:-

(i) in clause (iii), in the Table of the said notification: —

- against serial number 25 of column (1), in column (4), for the word “Varanasi”, the word “Prayagraj”, shall be substituted; and in column (5), for the word “Prayagraj”, the word “Varanasi”, shall be substituted;
- against serial number 19 of column (1), in column (4), for the word “Jalandhar”, the word “Chandigarh”, shall be substituted; and in column (5), for the word “Chandigarh”, the word “Jalandhar”, shall be substituted;

(ii) after clause (iii) in the said notification, after the table, the following clause shall be inserted, namely:—

“(iv) notifies the districts forming the jurisdiction of the State Benches of the Goods and Services Tax Appellate Tribunal specified in column (4) of the table below for the locations of the benches specified in corresponding entry in column (3), and in column (6) for the sitting or circuit specified in corresponding entry in column (5) thereof, with effect from the date of publication of this notification in the Gazette of India (Extraordinary), namely:—

Sl. No.	State Name	Location	Jurisdiction (Districts)	Sitting / Circuit	Jurisdiction (District)
(1)	(2)	(3)	(4)	(5)	(6)
1	Andhra Pradesh	Vijayawada	1. Krishna, 2. NTR, 3. Guntur, 4. Palnadu, 5. Bapatla, 6. Prakasam, 7. Sri Potti Sriramulu Nellore, 8. Kurnool, 9. Nandyal, 10. Ananthapuramu, 11. Sri Sathya Sai, 12. YSR Kadapa, 13. Annamayya, 14. Tirupati, and 15. Chittoor	Vishakhapatnam	1. Srikakulam, 2. Vizianagaram, 3. Parvatipuram Manyam, 4. Alluri Sitharama Raju, 5. Visakhapatnam, 6. Anakapalli, 7. Kakinada, 8. Dr. B. R. Ambedkar Konaseema, 9. East Godavari, 10. West Godavari, and 11. Eluru
2	Bihar	Patna	All districts in the State of Bihar	-	-
3	Chhattisgarh	Raipur	All districts in the State of Chhattisgarh	-	-
4	Delhi	Delhi	All districts in the Union Territory of NCT of Delhi	-	-
5 and 6	Gujarat; and Dadra and Nagar Haveli and Daman and Diu	Ahmedabad	1. Ahmedabad, 2. Gandhinagar, 3. Banaskantha, 4. Mehsana 5. Arvalli, 6. Patan,	-	-



			7. Dahod, 8. Panchmahal, 9. Mahisagar, 10. Vadodara, 11. Chhotaudepur, and 12. Sabarkantha		
		Surat	1. Anand, 2. Kheda, 3. Tapi-Vyara, 4. Narmada, 5. Navsari, 6. Bharuch, 7. Valsad, 8. Surat, 9. Dang, and 10. Union Territory of Dadra and Nagar Haveli and Daman and Diu	Rajkot	1. Amreli, 2. Jamnagar, 3. Junagadh, 4. Porbandar, 5. Bhavnagar, 6. Morbi, 7. Rajkot, 8. Surendranagar, 9. Kutchh, 10. Gir-Somnath, 11. Devbhumi Dwarka, and 12. Botad
7	Haryana	Gurugram	1. Gurugram, 2. Charkhi Dadri, 3. Faridabad, 4. Jahjjar, 5. Mahendragarh, 6. Nuh, 7. Palwal, 8. Panipat, 9. Rewari, 10. Rohtak, and 11. Sonapat	Hissar	1. Hisar, 2. Ambala, 3. Bhiwani, 4. Fatehabad, 5. Jind, 6. Kaithal, 7. Karnal, 8. Kurukshetra, 9. Panchkula, 10. Sirsa, and 11. Yamunanagar
8	Himachal Pradesh	Shimla	All districts in the State of Himachal Pradesh	-	-
9 and 10	Jammu and Kashmir; and Ladakh	Jammu	1. Jammu, 2. Samba, 3. Kathua, 4. Rajouri, 5. Poonch, 6. Reasi, 7. Udhampur, 8. Ramban, 9. Doda, and 10. Kishtwar	Srinagar	1. Anantnag, 2. Kulgam, 3. Pulwama, 4. Shopian, 5. Srinagar, 6. Budgam, 7. Ganderbal, 8. Baramulla, 9. Bandipora, 10. Kupwara, 11. Leh, 12. Kargil, and 13. Union Territory of Ladakh
11	Jharkhand	Ranchi	All districts in the State of Jharkhand	-	-
12	Karnataka	Bengaluru	All districts in the State of Karnataka	-	-
13	Kerala and	Ernakulam	1. Ernakulam (including	Thiruvananthapuram	1. Thiruvananthapuram,



and 14	Lakshadweep		Aluva), 2. Idukki, 3. Thrissur, 4. Palakkad, 5. Malappuram, 6. Kozhikode, 7. Wayanad, 8. Kannur, 9. Kasaragod, and 10. Union Territory of Lakshadweep		2. Kollam, 3. Alappuzha, 4. Pathanamthitta, and 5. Kottayam
15	Madhya Pradesh	Bhopal	All districts in the State of Madhya Pradesh	-	-
16 and 17	Maharashtra and Goa	Mumbai	1. Mumbai City and 2. Mumbai Suburban	Panaji (Circuit)	All districts in the State of Goa
		Pune	1. Pune, 2. Kolhapur, 3. Satara, 4. Sangli, 5. Ratnagiri, 6. Sindhudurg, 7. Solapur, and 8. Dharashiv	Thane	1. Thane, 2. Palghar, and 3. Raigad
		Nagpur	1. Nagpur, 2. Chandrapur, 3. Bhandara, 4. Gondia, 5. Gadchiroli, 6. Wardha, 7. Amravati, 8. Yavatmal, 9. Akola, 10. Washim, and 11. Buldhana	Chhatrapati Sambhajinagar	1. Chhatrapati Sambhajinagar, 2. Beed, 3. Jalna, 4. Nashik, 5. Ahmednagar, 6. Nanded, 7. Latur, 8. Parbhani, 9. Hingoli, 10. Jalgaon, 11. Dhule, and 12. Nandurbar
18	Odisha	Cuttack	All districts in the State of Odisha	-	-
19 and 20	Punjab and Chandigarh	Chandigarh	1. Mohali, 2. Ropar, 3. Fatehgarh Sahib, 4. Patiala, 5. Sangrur, 6. Barnala, 7. Bathinda, 8. Fazilka, 9. Sri Muktsar Sahib, 10. Malerkotla, 11. Mansa, and 12. Union Territory of Chandigarh	Jalandhar	1. Jalandhar, 2. Hoshiarpur, 3. Nawan Shahar, 4. Kapurthala, 5. Amritsar, 6. Tarn Taran, 7. Gurdaspur, 8. Pathankot, 9. Ludhiana, 10. Moga, 11. Ferozepur, and 12. Faridkot



21	Rajasthan	Jaipur	1. Alwar, 2. Bhilwara, 3. Tonk, 4. Baran, 5. Bundi, 6. Jhalawar, 7. Kota, 8. Bharatpur, 9. Dholpur, 10. Karuali, 11. Sawai Madhopur, 12. Jaipur, 13. Alwar, 14. Jhunjhunu, 15. Sikar, 16. Dausa, 17. Beawar, 18. Kekri, 19. Shahpura, 20. Khairthal-Tijara, 21. Gangapur City, 22. Deeg, 23. Jaipur (Rural), 24. Kotputli-Behrod, 25. Neem Ka Thana, and 26. Dudu	-	-
		Jodhpur	1. Bikaner, 2. Churu, 3. Hanumangarh, 4. Shri Ganganagar, 5. Banswara, 6. Chittorgarh, 7. Dungarpur, 8. Udaipur, 9. Rajsamand, 10. Pratapgarh, 11. Barmer, 12. Jaisalmer, 13. Jalore, 14. Jodhpur, 15. Pali, 16. Sirohi, 17. Nagaur, 18. Anoopgarh, 19. Salumber, 20. Jodhpur (Rural), 21. Falodi, 22. Balotra, 23. Sanchor, and	-	-



			24.Deedwana-Kuchaman		
22 and 23	Tamil Nadu and Puducherry	Chennai	1. Chennai, 2. Tiruvallur, 3. Chengalpattu, 4. Kancheepuram, 5. Cuddalore, 6. Villupuram, 7. Kallakurichi, 8. Vellore, 9. Thirupathur, 10. Ranipet, and 11. Thiruvannamalai	Puducherry (Circuit)	All districts in the Union Territory of Puducherry
		Madurai	1. Thiruvavur, 2. Mayiladuthurai, 3. Nagapattinam, 4. Thanjavur, 5. Tiruchirappalli, 6. Perambalur, 7. Pudukottai, 8. Ariyalur, 9. Madurai, 10. Dindigul, 11. Theni, 12. Virudhunagar, 13. Sivagangai, 14. Ramanathapuram, 15. Tirunelveli, 16. Tenkasi, 17. Thoothukudi, and 18. Kanyakumari	Coimbatore	1. Coimbatore, 2. Nilgiris, 3. Tiruppur, 4. Erode, 5. Salem, 6. Namakkal, 7. Karur, 8. Dharmapuri, and 9. Krishnagiri
24	Telangana	Hyderabad	All districts in the State of Telangana	-	-
25	Uttar Pradesh	Lucknow	1. Lucknow, 2. Hardoi, 3. Rae Bareilly, 4. Sitapur, 5. Lakhimpur Kheri, 6. Unnao, 7. Kanpur Nagar, 8. Kanpur Dehat, 9. Bareilly, 10. Budaun, 11. Shahjahanpur, 12. Pilibhit 13. Ayodhya, 14. Bara Banki, 15. Gonda, 16. Bahraich, 17. Balarampur, and 18. Shrawasti	-	-



		Prayagraj	1. Prayagraj, 2. Pratapgarh, 3. Fatehpur, 4. Kaushambi, 5. Amethi, 6. Sultanpur, 7. Banda, 8. Chitrakoot, 9. Hamirpur 10. Mahoba, and 11. Ambedkar Nagar	Varanasi	1. Varanasi, 2. Ghazipur, 3. Chandauli, 4. Jaunpur, 5. Azamgarh, 6. Ballia, 7. Mau, 8. Mirzapur, 9. Sonbhadra, 10. Bhadohi, 11. Gorakhpur, 12. Basti, 13. Siddharthnagar, 14. Sant Kabir Nagar, 15. Deoria, 16. Maharajganj, and 17. Kushinagar
		Ghaziabad	1. Ghaziabad, 2. Hapur, 3. Bulandshahar, 4. Gautam Buddha Nagar, 5. Meerut, 6. Baghpat, 7. Saharanpur, 8. Shamli, 9. Muzaffarnagar, 10. Moradabad, 11. Amroha, 12. Sambhal, 13. Rampur, and 14. Bijnor	Agra	1. Agra, 2. Farrukhabad (Fatehgarh), 3. Auraiya, 4. Kannauj, 5. Mainpuri, 6. Firozabad, 7. Aligarh, 8. Etah, 9. Kasganj, 10. Mathura, 11. Hathras, 12. Jhansi, 13. Lalitpur, 14. Jalaun, and 15. Etawah
26	Uttarakhand	Dehradun	All districts in the State of Uttarakhand	-	-
27 to 29	West Bengal, Sikkim and Andaman and Nicobar Islands	Kolkata	All districts in the State of West Bengal and Sikkim; and Union Territory of Andaman and Nicobar Islands	-	-
30 to 36	Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland and Tripura	Guwahati	All districts in the state of Arunachal Pradesh, Assam, Manipur and Meghalaya	Aizawal (Circuit) Kohima (Circuit) Agartala (Circuit)	All districts in the state of Mizoram All districts in the state of Nagaland All districts in the state of Tripura

[F. No. A-50050/99/2024-GSTAT-DOR]

VIKASH KUMAR, Dy. Secy.

Note:- The principal Notification was published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (ii), vide number S.O.3048(E), dated the 31st July, 2024.

**MINISTRY OF FINANCE****(Department of Revenue)****NOTIFICATION**

New Delhi, the 29th December, 2023

S.O. 1(E).—In exercise of the powers conferred by the sub-section 3 of section 109 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and in supersession of the Ministry of Finance, Department of Revenue's notification number S.O.1359(E), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), dated the 13th March, 2019, except as respect things done or omitted to be done before such supersession, the Central Government, on the recommendation of the Goods and Services Tax Council, hereby constitutes **the Principal Bench of the Goods and Services Tax Appellate Tribunal (GSTAT) at New Delhi**, with effect from the date of publication of this notification in the official Gazette.

[F. No. A-50050/99/2018-Ad.1CCESTAT(Pt.)]

BALASUBRAMANIAN KRISHNAMURTHY, Jt. Secy.



MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

New Delhi, the 31st July, 2024

S.O. 3048(E).—In exercise of the powers conferred by the sub-sections (1), (3) and (4) of section 109 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and in supersession of the Ministry of Finance, Department of Revenue's notification numbers S.O.1(E), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), dated the 29th December, 2023, and S.O.4073(E), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), dated the 14th September, 2023 except as respect things done or omitted to be done before such supersession, the Central Government, on the recommendation of the Goods and Services Tax Council, hereby-

(i) establishes the Goods and Services Tax Appellate Tribunal (GSTAT), with effect from the 1st day of September, 2023;

(ii) constitutes the Principal Bench of the Goods and Services Tax Appellate Tribunal (GSTAT) at New Delhi; and

(iii) constitutes the number of State Benches of the Goods and Services Tax Appellate Tribunal as specified in column (3) of the table below, with respect to the State specified in the corresponding entry in column (2) of the said table, at the location specified in corresponding entry in column (4) thereof, with the Sitting or Circuit Bench specified in column (5) thereof, namely: —

Sl.No.	State Name	No. of Benches	Location	Sitting / Circuit
(1)	(2)	(3)	(4)	(5)
1	Andhra Pradesh	1	Vijayawada	Vishakhapatnam
2	Bihar	1	Patna	-
3	Chhattisgarh	1	Raipur	-
4	Delhi	1	Delhi	-
5	Gujarat	2	Ahmedabad	-



6	Dadra and Nagar Haveli and Daman and Diu		Surat	Rajkot
7	Haryana	1	Gurugram	Hissar
8	Himachal Pradesh	1	Shimla	-
9	Jammu and Kashmir	1	Jammu	Srinagar
10	Ladakh			
11	Jharkhand	1	Ranchi	-
12	Karnataka	2	Bengaluru	-
13	Kerala	1	Ernakulum	Thiruvananthapuram
14	Lakshadweep			
15	Madhya Pradesh	1	Bhopal	-
16	Goa	3	Mumbai	Panaji (Circuit)
17	Maharashtra		Pune	Thane
			Nagpur	Chhatrapati Sambhajinagar
18	Odisha	1	Cuttack	-
19	Punjab	1	Jalandhar	Chandigarh
20	Chandigarh			
21	Rajasthan	2	Jaipur	-
			Jodhpur	-
22	Tamil Nadu	2	Chennai	Puducherry (Circuit)
23	Puducherry		Madurai	Coimbatore
24	Telangana	1	Hyderabad	-
25	Uttar Pradesh	3	Lucknow	-
			Varanasi	Prayagraj
			Ghaziabad	Agra
26	Uttarakhand	1	Dehradun	-
27	Andaman and Nicobar Islands	2	Kolkata	-
28	Sikkim			
29	West Bengal			
30	Arunachal Pradesh	1	Guwahati	Aizawl (Circuit)
31	Assam			Agartala (Circuit)
32	Manipur			Kohima (Circuit)
33	Meghalaya			
34	Mizoram			
35	Nagaland			
36	Tripura			

Explanations —

- (i) Locations shown as 'Circuit' shall be operational in such manner as the President may order, depending upon the number of appeals filed by suppliers in the respective States/jurisdiction;
- (ii) the additional sitting associated with the Bench shall be operated by one Judicial Member and one Technical Member.

[F. No. A-50050/150/2018-CESTAT-DoR]

BALASUBRAMANIAN KRISHNAMURTHY, Jt. Secy.